

Fund Overview

Guide to What's Inside

The Fund Overview section provides a comprehensive look at the operating budget for FY 2008-09. It includes a descriptive overview of all budgeted funds and provides detailed budget information for all funds. This section is segmented by fund and includes FY 2005-06 actual; FY 2006-07 actual; FY 2007-08 budget and estimated; and FY 2008-09 budget information.

The Fund Overview section begins with a descriptive overview of all budgeted funds. Highlights for FY 2008-09

Description of Funds

General Fund

The General Fund is the City's primary operating fund. The General Fund is used to account for all financial transactions of the general government except for those included in the accounts for the other funds. The General Fund is the primary source of revenue for the City of Huntsville. The General Fund is used to account for all financial transactions of the general government except for those included in the accounts for the other funds. The General Fund is the primary source of revenue for the City of Huntsville.

The FY 2008-09 total General Fund budget excluding transfers is \$157,737,542. The General Fund has a projected ending fund balance for FY 2008-09 of \$4,006,120 after transfer to capital projects of \$185,400. This marks the fourth consecutive year the General Fund has a budgeted surplus with projected revenues exceeding planned expenditures.

Included in the 2008-09 Annual Budget are additive and enhancement items to programs and efforts that support directly to the citizens of Huntsville. These items are approved through the Huntsville Urban Comprehensive Plan and the 2008 City Council Strategic Plan. Two additional police patrol officers positions and related equipment are included in the General Fund budget. The FY 2008-09 General Fund budget also includes funding for a new Police Department Assistant in the Recreation Department to assist with newswatchers being offered by the Police Department are also included.

The FY 2008-09 budget includes continued funding for the storm and grade pay plan as well as a 2% cost of living adjustment (COLA) to ensure the fair and adequate compensation of all City employees. The Gas and Electric Utility Fund has been budgeted based on our trend data and fuel projections. The Gas and Electric Utility Fund has been budgeted based on our trend data and fuel projections. The Gas and Electric Utility Fund has been budgeted based on our trend data and fuel projections.

The rising costs of gasoline, energy, and healthcare has a significant effect on the City of Huntsville operating budget. Increases in revenue sources such as sales tax and interest savings have provided for these and other necessary expense increases and have allowed the City of Huntsville to incorporate new and enhanced services.

General Debt Service Fund

The General Debt Service Fund accounts for the financial resources accumulated for the payment of principal, interest and related costs on long-term debt paid primarily from taxes levied by the City.

FY 05-06 actual; FY 06-07 actual, FY 07-08 amended, and estimated; and FY 08-09 budget information is included for each fund.

Fund Overview		05-06 Actual	06-07 Actual	07-08 Budget	07-08 Extended	08-09 Projected
200 WATER FUND						
Account Title						
200 Water Fund Revenues						
40101 Water Revenue	6,244,868	5,896,337	6,200,000	6,100,000	6,200,000	6,200,000
40102 Water Sales - Tonawanda	593,859	580,000	580,000	580,000	580,000	580,000
40103 Water - Tonawanda Rate Water Charge	201,480	201,480	201,480	201,480	201,480	201,480
40104 Water - Tonawanda Debt Payment	450,000	450,000	450,000	450,000	450,000	450,000
40105 Water - Tonawanda Fixed Payment	53,480	53,480	53,480	53,480	53,480	53,480
40106 Water Sales - Elm Creek	1,158,914	1,167,486	1,167,486	1,167,486	1,167,486	1,167,486
40107 Water Sales - Elm Creek	31,500	31,500	31,500	31,500	31,500	31,500
40108 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40109 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40110 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40111 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40112 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40113 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40114 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40115 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40116 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40117 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40118 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40119 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40120 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40121 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40122 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40123 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40124 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40125 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40126 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40127 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40128 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40129 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40130 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40131 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40132 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40133 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40134 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40135 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40136 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40137 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40138 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40139 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40140 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40141 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40142 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40143 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40144 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40145 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40146 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40147 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40148 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40149 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40150 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40151 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40152 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40153 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40154 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40155 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40156 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40157 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40158 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40159 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40160 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40161 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40162 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40163 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40164 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40165 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40166 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40167 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40168 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40169 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40170 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40171 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40172 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40173 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40174 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40175 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40176 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40177 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40178 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40179 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40180 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40181 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40182 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40183 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40184 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40185 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40186 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40187 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40188 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40189 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40190 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40191 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40192 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40193 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40194 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40195 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40196 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40197 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40198 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40199 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40200 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40201 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40202 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40203 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40204 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40205 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40206 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40207 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40208 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40209 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40210 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40211 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40212 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40213 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40214 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40215 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40216 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40217 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40218 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40219 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40220 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40221 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40222 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40223 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40224 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40225 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40226 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40227 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40228 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40229 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40230 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40231 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40232 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40233 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40234 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40235 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40236 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40237 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40238 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40239 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40240 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40241 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40242 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	35,542	35,542
40243 Water Sales - Elm Creek	35,542	35,542	35,542	35,542	3	

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Description of Funds

General Fund

The General Fund is the City's primary operating fund. The General Fund is used to account for all financial transactions of the general government except for those required to be accounted for in another fund. The principal sources of revenue of the General Fund are property taxes, sales taxes, municipal court fines, and administrative cost reimbursements from other funds. Expenditures in the General Fund are for general government, public safety, public services, parks and recreation, and other community services.

The FY 2008-09 total General Fund budget excluding transfers is \$15,732,542. The General Fund has a projected ending fund balance for FY 2008-09 of \$4,006,123 after transfer to capital projects of \$186,500. This marks the fourth consecutive year the General Fund has a budgeted surplus with expected revenues exceeding planned expenditures.

Included in the 2008-09 Annual Budget are additions of and enhancements to programs and efforts that respond directly to the citizens of Huntsville's interest as expressed through the Huntsville Horizon Comprehensive Plan and the 2008 City Council Strategic Plan. Two additional police patrol officers positions and related equipment are included in the General Fund budget. The FY 2008-09 General Fund budget also includes funding for a new part-time Recreation Assistant in the Recreation Department to assist with new programs being offered by that department. Funding for the review/redraft of the development ordinances and overtime/incentive pay for the Police Department are also included.

The FY 2008-09 budget includes continued funding for the step and grade pay plan system as well as a 2% cost of living adjustment (COLA) to ensure the fair and adequate compensation of all City employees. The Gas and Oil budget for FY 2008-09 has been budgeted based on our trend data and fuel projections from the US Department of Energy. Average quarterly gallons usage was calculated for each division and multiplied by the projected quarterly price for FY 2008-09. The Electricity budget for FY 2008-09 has been budgeted based on our trend data and information obtained from Entergy, our electric provider. Average quarterly kilowatt usage and demand usage was calculated for each electricity account and multiplied by the appropriate Entergy Rate Structure.

The rising costs of gasoline, energy, and healthcare has a significant effect on the City's of Huntsville operating budget. Increases in revenue sources such as sales tax and interest earnings have provided for these and other necessary expense increases and have allowed the City of Huntsville to incorporate new and enhanced services.

General Debt Service Fund

The General Debt Service Fund accounts for the financial resources accumulated for the payment of principal, interest and related costs on long-term debt paid primarily from taxes levied by the City.

The FY 2008-09 total General Debt Service Fund budget excluding transfers is \$1,894,320. The General Debt Service Fund has a projected ending fund balance for FY 2008-09 of \$48,915. The reserves of the Debt Service Fund may only be used for the payment of debt.

Water Fund

The Water Fund is an enterprise fund used to account for the cost of providing water service to the community. The primary source of revenue for the Water Fund is water service charges. Water operations consist of production, distribution, capital construction, and utility billing.

The FY 2008-09 total Water Fund budget excluding transfers is \$10,524,471. The Water Fund has a projected ending fund balance for FY 2008-09 of \$2,980,882 after transfers to capital projects of \$116,691.

The FY 2008-09 Water Fund budget includes funding for SCADA maintenance and repairs at lift stations, a utility rate study, an increase in the Trinity River Authority Water Plant operation costs, and continued funding for the step and grade pay plan as well as a 2% cost of living adjustment (COLA).

Wastewater Fund

The Wastewater Fund is an enterprise fund used to account for the cost of providing wastewater collection and treatment service to the community. The primary source of revenue for the Wastewater Fund is wastewater service charges. Wastewater operations consist of collection, treatment, and environmental services.

The FY 2008-09 total Wastewater Fund budget excluding transfers is \$7,529,243. The Wastewater Fund has a projected ending fund balance for FY 2008-09 of \$1,972,186 after transfers to capital projects of \$289,500.

The FY 2008-09 Wastewater Fund budget includes funding for SCADA maintenance and repair at lift stations, replacement and repair of all pumps at 28 lift stations and wastewater treatment plants, replacement of chlorine equipment, and a flow equalization basin feasibility study. Additional sewer line maintenance funding has been included to help address the problems of inflow and infiltration in our wastewater system. Funding for the step and grade pay plan as well as a 2% cost of living adjustment (COLA) has been included as well.

Solid Waste Fund

The Solid Waste Fund is an enterprise fund used to for the cost of providing solid waste collection and disposal service to the community. The City of Huntsville operates a transfer station facility and transfers solid waste to the Polk County Solid Waste Management Center for disposal. The primary source of revenue for the Solid Waste Fund is solid waste user fees. Solid Waste operations consist of collection, disposal, and recycling.

The FY 2008-09 total Solid Waste Fund budget excluding transfers is \$3,640,808. The Solid Waste Fund has a projected ending fund balance for FY 2008-09 of \$4,040,076. No transfers to capital from the Solid Waste Fund are planned for FY 2008-09.

Included in the FY 2008-09 Solid Waste Fund budget is funding for the commercial dumpsters and roll-offs for the expansion of commercial services. The FY 2008-09 Solid Waste Fund Budget also includes continued funding for the step and grade pay plan system as well as a 2% cost of living adjustment (COLA).

Street Special Revenue Fund

The Street Special Revenue Fund is used to account for the costs of street maintenance and repair with revenue received from utility franchise fees and use of right-of-way fees. Any difference between budgeted expenditures and expected revenues is funded through a transfer from the General Fund.

The FY 2008-09 total Street Fund budget excluding transfers is \$2,745,767 and includes funding for a drainage master plan and continued funding for the step and grade pay plan system as well as a 2% cost of living adjustment (COLA). The Street Fund has a projected ending fund balance for FY 2008-09 of \$767,243 after transfers to capital of \$167,135.

Cemetery Fund

The Cemetery Operations Fund is an enterprise fund used to account for the operation of the Oakwood Cemetery with revenue from sale of cemetery space, transfers from General Fund, and transfers from the Cemetery Endowment Fund interest earnings.

The FY 2008-09 total Cemetery Fund budget excluding transfers is \$144,719 and includes \$25,000 for cemetery improvements and continued funding for the step and grade pay plan system as well as a 2% cost of living adjustment (COLA).

Other Special Revenue Funds

Special Revenue Funds are used to account for revenues either legally obligated for a special purpose, conditions of a grant, or funds designated by Council to be used for a specific purpose. The use of special revenue funds allows for a clearer picture of dedicated or special purpose revenues.

The **Court Security and Court Technology Special Revenue Funds** are used to account for the municipal court security and technology fees authorized by the Texas Code of Criminal Procedures. The Code authorizes a municipality to require a defendant convicted of a misdemeanor offense in the Municipal Court, to pay a \$3.00 security fee and up to a \$4.00 technology fee as a cost of court. The revenue from these fees can only be used for purposes outlined in Articles 102.017 and 102.0172 of the Texas Code of Criminal Procedure.

The **Airport Special Revenue Fund** is used to account for the costs of airport maintenance and grants with revenue collected from the operator of the airport whose contract requires a fee be paid based on gallons of aviation fuel sold at the airport. Any difference between budgeted expenditures and expected revenues is funded through a transfer from the General Fund.

The **Library Special Revenue Fund** is used to account for grants received for library related purposes.

The **Police Forfeiture Special Revenue Fund** retains money for police participation in drug forfeitures to be used for law enforcement purposes.

The **School Resource Officer Special Revenue Fund** is used to account for police security services provided by the Huntsville Police Department to Huntsville Independent School District (HISD) with revenues received through a grant and a contract with HISD.

The **Public Safety Grants Special Revenue Fund** is used to account for grants received for public safety related purposes.

The **Arts Center Special Revenue Fund** is used to account for the operation and programs of the Wynne Home Arts Center with revenue received from the arts portion of the Hotel/Motel tax and transfers from General Fund.

The **Hotel/Motel Tax Funds** are used to account for the revenues generated from the 7% Hotel/Motel occupancy tax. The tax is allocated as follows: 3% for tourism; 3% for debt and operations of a Visitors Center; and 1% for arts (accounted for in the Arts Center Special Revenue Fund).

Internal Service Funds

Internal Service Funds Internal service funds account for services furnished by a designated program to other programs within the City. The City of Huntsville uses Internal Service Funds (ISF) to accumulate funds for the replacement of equipment and to account for the cost of providing medical insurance coverage to City departments.

The **Medical Insurance Internal Service Fund** is used to account for the City of Huntsville's self funded medical insurance program. Other operating funds pay into the fund for coverage for full-time employees. Dependent coverage is provided at a cost to the employee. The Medical Insurance Fund disperses claims and administration fees for health, dental, vision, and life insurance.

The **Equipment Replacement Internal Service Funds** provide fleet, capital equipment, and computer equipment replacements for the City of Huntsville. The City budgets two equipment funds: one for vehicle/machinery replacement and a second for vehicle replacements. User divisions are charged an annual lease fee, based on the useful life and anticipated replacement cost for assets assigned to the division. The replacement funds then purchase replacement equipment as scheduled and/or as conditions warrant.

Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only interest earnings, not principal, may be used for purposes that support City programs. The City of Huntsville has two permanent funds, the **Cemetery Endowment Fund** and the **Library Endowment Fund**.

General Fund Summary (101)

Fiscal Year 2008-2009

Projected Beginning Fund Balance 10/1/2008 *	4,185,000
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Sources of Funds

Revenues	10,873,367
Operating Transfers In	206,750
Administrative Reimbursements	5,132,427

Total Sources of Funds	16,212,544
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Total Available Resources	20,397,544
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Uses of Resources

Expenditures	
Operating	15,732,542
Administrative Reimbursements	-

Operating Transfers Out	472,379
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Transfer to Capital Improvements	186,500
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Total Uses of Resources	(16,391,421)
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Projected Ending Fund Balance 9/30/2009	4,006,123
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Inventory Cash Reservation	90,000
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* After payment of \$515,000 for ladder truck lease financing.



Fund Overview

101 GENERAL FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
101 General Fund Revenues					
41101 Current Property Taxes	2,125,330	2,282,412	2,349,000	2,485,000	2,485,000
41102 Delinquent Property Taxes	44,395	40,008	45,000	50,000	50,000
41103 Tax Penalty & Interest	39,524	29,332	39,000	26,000	26,000
Subtotal PROPERTY TAXES	2,209,249	2,351,752	2,433,000	2,561,000	2,561,000
41201 Sales Tax Revenue	5,511,005	5,902,324	5,650,000	5,900,000	6,111,000
Subtotal SALES TAXES	5,511,005	5,902,324	5,650,000	5,900,000	6,111,000
41501 Tax on Sale of Mixed Drinks	61,396	69,296	70,000	70,000	70,000
41503 Payment in Lieu of Taxes	2,095	1,158	1,100	1,150	1,150
Subtotal OTHER TAXES	63,491	70,454	71,100	71,150	71,150
41611 Cer.of Compl.-Zoning & Util-Subdivs	3,910	2,775	3,700	2,000	2,000
41612 Cer.of Compl.-Zoning & Util-MH Parks	390	465	300	500	500
41613 Cer.of Compl.-Zoning & Util-Metes & Bnds	25	600	45	1,800	1,800
41621 Cer.of Compl.-Util ETJ-Subdivs	1,535	950	1,000	500	500
41622 Cer.of Compl.-Util ETJ-MH Parks	85	10	50	50	50
41623 Cer.of Compl.-Util ETJ-Metes and Bnds	-	675	25	700	700
41631 Minor Plats	3,427	1,123	1,500	700	700
41641 Major Plats - Preliminary	950	900	800	800	800
41642 Major Plats - Final	700	1,675	700	1,500	1,500
41643 Major Plats - Variances	1,200	-	400	1,200	1,200
41651 Zoning Brd of Adjs - Variances	150	300	100	-	-
41661 Lot Consolidation	409	400	400	200	-
41701 Electricians License	2,926	4,328	3,500	3,500	3,500
41702 Sign Contractors License	738	350	200	1,000	1,000
41703 Beer, Liquor, Wine License	7,597	10,705	9,000	9,000	9,000
41704 Building Permits	173,218	287,752	120,000	110,000	110,000
41705 Electrical Permits	19,334	25,105	17,000	25,000	25,000
41706 Refrigeration Permits	6,768	11,338	6,400	8,000	8,000
41707 Plumbing Permits	19,059	36,479	17,000	10,000	10,000
41708 Miscellaneous Permits	17,148	11,857	4,000	15,000	15,000
41709 Wrecker/Taxi/Chauffer Permits	2,375	1,893	-	1,800	1,800
41710 Food Establishment Permits	14,064	14,040	14,500	15,000	15,000
41711 Construction Trade Registration Permits	8,860	8,136	8,000	11,000	11,000
41712 Public Improvement Permits	-	22,794	10,000	70,000	70,000
Subtotal PERMITS/LICENSES/DEVELOPMENT FEES	284,868	444,650	218,620	289,250	289,050
41801 Municipal Court Fines	712,899	721,991	737,000	708,000	761,600
41804 Municipal Court Extension Fee	7,025	7,280	6,000	6,800	7,200
41805 Juvenile Case Coordinator Fees	-	14,964	24,000	23,100	24,000
41808 Judicial Efficiency Fees	1,753	1,819	1,200	1,680	1,700
41809 TXSBLT Fees	2,500	4,125	2,500	4,500	4,500
Subtotal MUNICIPAL COURT FINES	724,177	750,179	770,700	744,080	799,000
41903 Library Card Fees	182	356	200	200	200
41904 Food Handlers Fees	236	208	200	200	200
41905 Miscellaneous Fees	911	865	700	700	700
41907 Copier Fees	5,788	5,471	5,000	5,000	5,000
41908 Returned Check Fees	325	413	250	250	250
41909 Library Fines/Misc Fees	9,315	10,699	9,500	10,000	10,000
41910 Recreation Program Fees	8,684	250	-	15,000	15,000



Fund Overview

101 GENERAL FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
41912 Passport Fees	26,940	46,755	-	50,000	-
41913 Proceeds from Auction	14,568	13,497	2,000	10,000	10,000
41916 Use of City Equipment or Labor	4,341	5,045	6,000	4,000	4,000
41917 Park Rental	5,130	4,212	4,000	4,000	4,000
41924 Accident/Offense Report	1,615	4,273	2,200	4,000	4,000
41925 Lease of City Property	8,940	19,497	17,300	17,300	17,300
41926 Health Reinspection	6,660	5,230	4,500	3,500	3,500
41927 Fingerprint Fees	999	710	800	800	800
41931 Inspection- Use of City Labor	3,201	258	-	-	-
41937 Swimming Fees and Passes	-	18,334	9,000	20,000	20,000
41938 Swimming Pool Rental	-	1,092	-	1,000	1,000
41939 Swimming Concessions	-	6,505	3,000	5,000	5,000
41940 Tennis in the Park- Fees	465	-	-	-	-
41945 Church BB Tourn. Fees & Concessions	2,922	-	-	-	-
Subtotal FEES/CHARGES/SALES	101,222	143,670	64,650	150,950	100,950
42201 County (Fire Service)	246,487	246,487	246,487	246,487	246,487
Subtotal INTER GOVERNMENTAL	246,487	246,487	246,487	246,487	246,487
42401 Administrative Reimbursement	2,369,664	2,434,300	2,386,983	2,386,983	2,470,528
42402 AdminCost Reimbursement- Fleet/Garage	206,952	222,152	427,943	427,943	442,923
42403 AdminCost Reimbursement- P&D	1,177,800	1,358,592	1,554,885	1,554,885	1,609,306
42404 AdminCost Reimbursement- Info Services	461,108	638,320	589,053	589,053	609,670
Subtotal ADMINISTRATIVE REIMBURSEMENTS	4,215,524	4,653,364	4,958,864	4,958,864	5,132,427
42601 Interest - Checking	12,256	13,385	13,000	7,500	7,500
42602 Interest Income	229,639	342,879	250,000	275,000	275,000
42605 Interest - Special Funds	145	175	-	-	-
Subtotal INTEREST EARNINGS	242,040	356,439	263,000	282,500	282,500
42801 Grants	56,861	51,900	101,320	50,000	50,000
42905 Contributions	155	(1)	-	-	-
42906 Contributions - Main Street	555	78	-	150	150
42925 Contributions - Huntsville Beautification	2,000	-	-	-	-
Subtotal GRANTS/REIMBURSEMENTS/CONTRIBUTION	59,571	51,977	101,320	50,150	50,150
43201 Miscellaneous Revenues	147,768	95,517	45,000	40,000	40,000
43202 Over/Short	-	2	-	-	-
43205 Mainstreet Fundraiser Revenues	3,695	4,820	-	-	-
43210 Golf Course Lease Revenue	322,080	322,080	322,080	322,080	322,080
43301 Proceeds - Issue of Debt	1,145,000	-	-	-	-
Subtotal OTHER REVENUES	1,618,543	422,419	367,080	362,080	362,080
43503 Transfer from Water Fund	10,910	49,323	39,320	39,320	30,619
43504 Transfer from Wastewater Fund	-	28,306	11,930	11,930	5,610
43505 Transfer from Solid Waste Fund	-	6,287	8,550	8,550	3,610
43509 Transfer from CIP	3,200	-	30,000	30,000	-
43511 Transfer H/M Tax & Arts	-	50,000	50,000	50,000	-
43514 Transfer from Street Fund	-	21,033	18,100	18,100	8,061
43522 Transfer from Library SRF	1,475	-	-	-	-
43523 Transfer from Debt Service Fund	330,365	152,620	153,443	153,443	158,850
Subtotal INTERFUND CHARGES/TRANSFERS IN	345,950	307,569	311,343	311,343	206,750
Total 101 GENERAL FUND REVENUES	15,622,127	15,701,284	15,456,164	15,927,854	16,212,544



Fund Overview

101 GENERAL FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
101 General Fund Expenditures					
51111 Salaries - Full Time	6,371,696	6,685,837	7,137,785	6,839,916	7,526,939
51112 Volunteer Firefighters Pay	66,100	41,670	80,000	64,000	75,000
51115 Seasonal	31,974	102,504	117,500	71,300	70,000
51118 Salaries- Part Time	110,253	92,863	125,062	146,345	166,906
51121 Longevity	82,025	63,493	67,199	67,864	66,294
51123 Incentive Pay	20,667	16,964	28,050	18,150	32,400
51124 Clothing	27,230	-	-	-	-
51125 Car Allowance	19,881	30,866	33,000	35,014	33,600
51126 License Pay	13,281	21,317	38,790	39,792	38,730
51127 Tool Allowance	3,000	3,120	3,120	3,120	3,120
51130 Overtime	122,016	189,846	204,322	173,024	213,727
51140 Step/COLA Adjustment	-	-	10,000	-	10,000
51200 ICMA Retirement Expense	3,000	7,750	4,800	2,800	4,800
51201 TMRS Retirement	1,083,842	1,160,583	1,198,636	1,195,139	1,671,580
51202 Health Insurance	846,052	1,018,278	1,143,039	1,030,041	1,235,904
51203 Disability Insurance	26,543	28,154	32,584	30,706	34,376
51204 Workers Comp Insurance	82,412	80,070	81,232	82,400	73,106
51205 Medicare Tax	72,621	79,161	87,552	84,053	94,334
51206 Unemployment Comp Ins	48,883	4,009	7,730	20,820	8,053
51208 Firefighters-Disability	4,254	4,254	-	-	-
51210 Retirement-Volunteer Firefighters	21,318	16,748	19,040	19,040	19,040
Subtotal SALARIES/OTHER PAY/BENEFITS	9,057,048	9,647,487	10,419,441	9,923,524	11,377,909
52010 Office Supplies	35,673	37,475	41,540	40,800	40,789
52020 Postage	34,849	32,074	45,990	45,710	38,692
52030 Clothing	24,966	54,421	55,938	51,748	54,388
52031 Clothing- Safety Gear	2,656	3,038	22,247	16,922	20,492
52040 Gas & Oil	145,425	141,980	175,700	188,396	191,550
52050 Minor Tools/Instruments	12,594	17,938	21,350	19,412	20,950
52051 Ammunition and Supplies	6,224	7,823	8,700	8,700	12,925
52060 Cleaning Supplies	20,147	12,785	14,850	13,690	14,750
52070 Chemical Supplies	4,092	13,637	29,750	29,200	37,250
52080 Educational	7,898	5,820	6,590	6,535	6,700
52090 Botanical/Agricultural	11,647	12,015	14,700	13,700	14,700
52100 Traffic Supplies	874	721	750	713	750
52110 Freight Expense	393	-	-	-	-
52120 Reproduction & Printing	26,581	32,102	46,320	37,140	46,432
52128 Library Program Expenses	4,499	7,158	7,765	7,500	6,640
52129 Reception Expenses	3,928	3,544	3,500	3,500	3,500
52130 Other Supplies	27,844	34,372	38,400	36,828	36,150
52132 Safety Program Expenses	10,662	14,190	9,200	9,200	9,650
52133 Economic Development Expenses	4,068	16,099	12,000	12,000	-
52134 City Council Expenses	5,973	6,827	5,000	5,000	2,750
52135 Mainstreet Promo Expenses	4,213	1,941	5,600	5,600	5,600
52136 Main Street Meeting Expenses	1,081	910	1,100	1,100	1,100
52139 Concession Supplies	-	-	3,000	3,000	3,000
52140 Computer Supplies	13,613	14,877	15,000	13,000	15,000
52160 Surveying Supplies	1,496	1,501	2,250	2,950	2,850



Fund Overview

101 GENERAL FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
52190 Minor Tools/Instruments/Survey	2,508	1,602	2,400	2,400	2,400
52200 Non Capital Equipment Purchases	60,449	133,211	75,108	77,934	108,724
52240 Fire Gear / P.A.S.S.	17,465	19,121	25,800	24,510	60,448
52250 Garage Supplies	6,873	6,827	6,000	7,000	7,000
52270 Non Controlled Phys Count Differ	12,243	1	45,000	45,000	8,100
52329 Controlled- Auction/Scrap	-	1	5,000	5,000	5,000
52400 K-9 Program	-	1,143	2,000	1,950	2,000
52420 Bicycle Program	2,014	1,412	2,000	2,000	2,000
52440 Library Process/Marc Rec	4,795	4,160	5,000	4,620	5,000
52600 Employee Recognition	7,544	5,281	12,000	11,000	14,500
52601 Benefits Fair	21	237	500	500	500
52602 Wellness Program	663	-	500	500	4,500
52610 Office Furniture/Equipment	17,223	10,118	5,300	5,288	5,300
52900 Garbage - Bulk Oil	2,917	-	-	-	-
Subtotal SUPPLIES	546,111	656,362	773,848	760,046	812,080
53005 Maintenance - Visitor Center	1,758	1,594	-	-	-
53010 Building Maintenance	38,295	36,223	44,577	44,577	45,000
53080 Parks Maintenance	50,975	32,770	48,000	48,000	48,000
53090 Special Maintenance Projects	6,677	41,992	25,000	25,000	10,000
Subtotal MAINTENANCE OF STRUCTURES	97,705	112,579	117,577	117,577	103,000
54010 Office Equipment Maintenance	814	719	2,150	1,400	1,150
54020 Tools/Instruments/Survey Maintenance	8,863	6,612	14,850	12,950	15,350
54021 Equip Maint Service Center	364	-	-	-	-
54030 Radio Maintenance	19,825	21,021	16,006	14,792	19,094
54031 Radio Maint - Service Center	168	123	160	160	160
54040 Motor Vehicle Maintenance	70,219	79,433	90,325	82,509	97,300
54051 Police Vehicle/Comm. Equip Replac	25,371	-	-	-	-
54060 Heat/AC Maintenance	14,012	19,140	18,000	18,000	18,000
54080 Maintenance of Pumps/Motors	1,381	2,544	1,000	250	2,000
54100 Recreation Equipment Maintenance	4,593	6,023	11,000	10,000	10,500
54110 Book Replacement	17,211	9,309	15,500	13,500	12,500
54140 Ice Machine Maintenance	1,893	1,637	2,000	2,000	2,000
54150 Maint - Fence/Netting at Parks	15,553	8,095	12,000	11,985	10,000
54400 PC Components/Repair	8,479	19,956	16,000	10,000	16,000
54410 Maintenance of Art Pieces	1,493	-	-	-	-
Subtotal MAINTENANCE OF EQUIPMENT	190,239	174,612	198,991	177,546	204,054
55010 Rental of Equipment	5,701	6,112	8,800	8,800	8,800
55011 Postage Meter	4,160	4,282	7,000	4,000	7,000
55017 Intern/Special Pay Program	-	13,905	16,800	16,800	16,500
55020 Lease of Land	8,372	6,800	8,000	8,000	10,850
55021 Lease of Buildings	3,000	3,000	3,750	3,750	3,750
55030 Long Distance/Circuit Ch	4,401	6,889	8,150	6,340	7,575
55034 Communication & Data Services	96,668	94,732	102,588	102,588	101,952
55040 Electric	166,812	62,632	235,000	233,000	234,600
55045 Bldg Overhead Justice Center	8,366	5,920	8,000	8,000	8,000
55049 Electric - City Hall	32,287	-	-	-	-
55050 Gas Heating	4,526	-	-	-	-
55051 Gas Heating	17,000	23,914	35,600	35,600	35,600
55052 Gas Heating - City Hall	1,697	-	-	-	-



Fund Overview

101 GENERAL FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
55053 Microsoft Licenses	57,683	9,591	58,000	58,000	63,000
55060 Attorney Fees/Court Costs	2,123	526	3,775	1,500	3,775
55065 State Mandated Testing	4,399	4,432	4,500	4,590	5,000
55070 Purchased Services/Contracts	175,793	198,973	416,800	210,218	279,607
55075 Payments to Council Members	1,840	1,320	2,500	2,500	2,500
55080 Training & Seminars	178,304	167,416	238,694	213,601	250,115
55081 Organization Training	21,702	20,417	24,000	25,000	24,000
55084 City Promotional Items	1,489	3,404	4,250	4,250	3,830
55085 Community Relations	6,620	3,082	11,190	5,500	5,600
55086 Job Fair Registration/Exps	-	-	250	250	250
55090 Memberships/Subscriptions	43,767	58,272	58,204	55,284	58,672
55105 Travel	(184)	15	-	-	-
55120 Mileage & Miscellaneous Meals	2,464	3,021	-	1,700	1,450
55130 Service Awards	3,772	8,176	5,000	4,500	5,000
55160 Pest Control Services	3,776	8,430	7,250	8,050	8,050
55170 Contract Printing	15,916	14,552	20,000	20,000	20,000
55180 Alarm Monitoring	1,449	1,456	1,344	1,344	1,344
55195 Cellular Phone Charges	32,097	27,633	38,485	34,097	32,007
55200 Pager Air Time	3,497	4,897	5,915	5,742	6,165
55223 Brazos Transit Contract	21,000	21,000	21,000	21,000	-
55236 Public Communications Committee	8,492	9,942	10,000	8,500	11,650
55239 Council Community Discretionary	35,327	-	-	-	-
55240 HEAP/Youth Contract	23,808	24,336	28,000	28,000	28,000
55500 Janitorial Services	43,646	57,509	66,000	74,919	93,968
55510 Bank/Paying Agent Fees	26,324	27,168	29,000	29,900	28,000
55520 Appraisal/Collection Contract	95,943	98,345	121,192	126,000	126,000
55530 Channel 7 Contract	-	31,541	40,000	40,000	40,000
55540 Animal Shelter Contract	29,871	34,598	30,000	30,000	42,000
55560 Copier Contracts	7,504	-	-	-	-
55562 Copier Contracts	20,376	36,416	36,750	36,750	38,298
55565 Non Capital Purchases-Software Licenses	-	7,005	-	-	-
55570 Software Annual Maintenance	251,111	205,417	261,896	255,000	263,313
55575 Software - Support Services	8,018	150	10,000	10,000	10,000
55590 Easements/Filing Fees	2,087	1,284	3,000	2,500	4,500
55600 Condemnation Costs	5,064	1,567	3,500	3,500	3,500
55610 Microfilming Services	-	1,355	1,000	1,355	1,000
55620 Annual Audit Contract	32,428	17,680	40,000	28,000	28,000
55630 Rug Rental	755	16	-	-	-
55631 Rug Rental - Service Center	4,152	-	-	-	-
55632 Rug Rental - City Hall	1,210	6,131	5,886	6,980	6,980
55720 Employee Physicals/Testing	20,319	12,657	24,850	15,350	24,850
55730 Investigation Testing Fees	2,050	5,315	9,870	6,500	7,470
55735 Random Drug Testing	9,877	7,347	12,000	14,322	15,000
55740 Pager Lease	1,017	2,712	3,155	1,500	1,320
55770 Financial Services	4,130	7,000	7,000	7,000	7,000
55790 Parking Contracts	3,600	3,600	3,600	3,600	3,600
55800 Promotion & Marketing	40	-	-	-	-
55880 Employee Compensation Studies	8,009	300	3,500	3,500	2,000
55889 Special Studies	15,873	9,650	18,000	300	-



Fund Overview

101 GENERAL FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
55890 Fireworks Contract	-	10,000	10,000	10,000	10,000
55905 WCPSCC-Dispatcher Contract	322,132	354,747	400,000	400,000	414,110
Subtotal SERVICES AND UTILITIES	1,913,660	1,758,587	2,533,044	2,247,480	2,415,551
56010 Liab/Comp Insurance	35,462	39,012	20,600	19,707	46,696
56012 Insurance - Fleet	41,818	46,120	35,320	37,203	41,333
56015 Insurance Deductibles	13,863	-	10,000	10,000	10,000
56020 Elections	8,592	11,469	12,000	12,000	28,700
56030 Legal Advertising	11,146	21,603	22,650	19,250	23,900
56031 Mainstreet Advertising	1,920	869	1,700	1,700	1,700
56040 Other	515	-	-	-	-
56050 Liability Claims Pd by City	2,208	715	2,000	2,000	5,000
56060 Retiree Health Insur Premiums	83,160	95,636	114,656	-	114,656
56070 Tuition Reimbursement	1,740	12,000	12,000	10,000	12,000
56120 Miscellaneous Expense	9,829	772	-	-	-
Subtotal INSURANCE/SUNDRY/ELECTIONS	210,253	228,196	230,926	111,860	283,985
57016 Adventure Grant Program	-	-	3,000	-	-
57050 Sister Cities Program	(24)	-	-	-	-
57110 Historical Markers	2,841	866	-	-	-
57151 FEMA - EMC Exercise	2,215	2,381	2,496	1,872	2,496
57152 Mold Clean-Up/Fixed Asset Project	2,999	-	-	-	-
57240 Fiber Proj-Participate w/ County	929	-	-	-	-
57280 Demolition Program	23,915	24,340	40,000	40,000	40,000
57375 Youth and Recreation Programs	32,769	27,099	71,461	66,461	78,711
57421 Basketball Program	2	-	-	-	-
57422 Emancipation Park Improvements	16,726	-	-	-	-
57475 Grant Expenses	37,304	-	-	-	7,000
57510 Police Reserve Program	-	-	2,000	1,712	500
57552 Safe Community	458	543	500	400	-
57555 Fire Modular Building	35,135	37,985	-	-	-
57647 Literacy Project	7,208	4,482	6,200	6,200	6,683
57839 Main St. Signage Grants	(50)	5,274	-	-	-
57900 Downtown Maint/Improvement	12,213	1,801	2,000	1,950	2,000
Subtotal PROGRAMS/PROJECTS	174,640	104,771	127,657	118,595	137,390
82090 Anticipation Note Principal	300,000	125,000	130,000	130,000	140,000
82100 Anticipation Note Interest	30,365	27,620	23,443	23,443	18,850
88200 Debt Issue Costs	9,580	-	-	-	-
Subtotal DEBT SERVICE	339,945	152,620	153,443	153,443	158,850
69020 Cap. Mach/Tools/Equip	-	57,674	17,500	17,500	10,000
69025 Capital Purchases-Software Licenses	20,414	25,189	-	-	-
69110 Reference Books	54,766	53,588	59,000	57,000	62,000
Subtotal CAPITAL OUTLAYS	75,180	136,451	76,500	74,500	72,000
99100 Future Appropriation	-	-	60,000	-	167,723
Subtotal FUTURE APPROPRIATIONS/BAD DEBT	-	-	60,000	-	167,723
Total 101 GENERAL FUND EXPENDITURES	12,604,781	12,971,665	14,691,427	13,684,571	15,732,542

101 General Fund Operating Transfers

90300 Vehicle & Equipment	134,123	193,148	223,266	239,566	50,950
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Fund Overview

101 GENERAL FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
90312 Computers & Software	-	-	6,300	4,000	6,900
94302 Transfer Insurance Fund	13,760	-	-	-	-
94306 Transfer - Equip Replace Fund	101,812	-	106,232	106,232	129,961
94309 Transfer - Computer Replace Fd	108,715	106,562	57,063	57,063	36,428
94310 Xfr to Fd 309 for Lse Purch pmts	142,666	-	-	-	-
95260 Transfer to Cemetery Fund	71,198	100,558	60,015	60,015	113,985
95601 Transfer to Court Security Fund	8,000	8,000	10,000	10,000	42,634
95609 Transfer to Airport SRF	-	12,445	-	-	-
95612 Transfer to Police SRO Fund	-	-	85,930	85,930	91,521
95618 Transfer to Arts Center SRF	-	36,740	65,809	65,809	-
97173 Transfer to Police Grant SRF	8,003	19,577	-	-	-
Subtotal INTERFUND CHARGES/TRANSFERS OUT	588,277	477,030	614,615	628,615	472,379

Total 101 GENERAL FUND OPERATING TRANSFERS	588,277	477,030	614,615	628,615	472,379
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101 General Fund Transfers to Capital

91230 Transfers to CIP Program	1,132,500	92,526	148,150	148,150	186,500
96999 Transfer - CIP Funds	48,000	-	-	-	-
Subtotal TRANSFER TO CAPITAL	1,180,500	92,526	148,150	148,150	186,500

Total 101 GENERAL FUND TRANSFERS TO CAPITAL	1,180,500	92,526	148,150	148,150	186,500
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Debt Service Fund Summary (116)

Fiscal Year 2008-2009

Projected Beginning Fund Balance 10/1/2008		25,585
 <u>Sources of Funds</u>		
Revenues	2,076,500	
Operating Transfers In	-	
Total Sources of Funds		<u>2,076,500</u>
Total Available Resources		2,102,085
 <u>Uses of Resources</u>		
Expenditures		
Operating	1,894,320	
Operating Transfers Out	158,850	
Transfer to Capital Improvements	-	
Total Uses of Resources		<u><u>(2,053,170)</u></u>
Projected Ending Fund Balance 9/30/2009		48,915



Fund Overview

116 DEBT SERVICE FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
116 Debt Service Fund Revenues					
41101 Current Property Taxes	1,711,813	1,730,988	1,722,000	1,722,000	2,000,000
41102 Delinquent Property Taxes	33,420	30,276	32,000	30,000	32,000
41103 Tax Penalty & Interest	27,053	21,358	21,000	20,500	24,500
Subtotal PROPERTY TAXES	1,772,286	1,782,622	1,775,000	1,772,500	2,056,500
42602 Interest Income	26,956	27,564	30,000	20,000	20,000
Subtotal INTEREST EARNINGS	26,956	27,564	30,000	20,000	20,000
Total 116 DEBT SERVICE FUND REVENUES	1,799,242	1,810,186	1,805,000	1,792,500	2,076,500

116 Debt Service Fund Expenditures

81010 Bond Principal Payments	15,000	25,000	25,000	25,000	25,000
81020 Bond Interest Payments	143,428	133,936	133,056	133,056	132,176
82050 CO Principal	255,000	250,000	290,000	290,000	730,000
82055 01 Golf - Principal	80,000	85,000	90,000	90,000	95,000
82060 CO Interest	394,319	378,175	362,188	362,188	337,797
82065 01 Golf - Interest	242,280	237,480	232,380	232,380	226,980
82075 04 Fire Station - Principal	45,000	45,000	50,000	50,000	50,000
82076 08 Fire Station - Principal	-	-	-	-	190,000
82085 04 Fire Station - Interest	41,205	40,080	38,893	38,893	37,643
82086 08 Fire Station - Interest	-	-	-	-	69,724
82111 04 Refunding - Principal	384,681	414,848	391,892	391,892	-
82121 04 Refunding - Interest	18,067	12,052	5,433	5,433	-
88200 Debt Issue Costs	7,039	-	-	-	-
Subtotal DEBT SERVICE	1,626,019	1,621,571	1,618,842	1,618,842	1,894,320
Total 116 DEBT SERVICE FUND EXPENDITURES	1,626,019	1,621,571	1,618,842	1,618,842	1,894,320

116 Debt Service Fund Operating Transfers

94307 Transfer-City Equip Replace	94,030	94,024	94,024	94,024	-
94310 Xfr to Fd 309 for Lse Purch pmts	72,760	-	-	-	-
95101 Transfer to General Fund	330,365	152,620	153,443	153,443	158,850
Subtotal INTERFUND CHARGES/TRANSFERS OUT	497,155	246,644	247,467	247,467	158,850
Total 116 DEBT SERVICE FUND OPERATING TRANSFERS	497,155	246,644	247,467	247,467	158,850

Water Fund Summary (220)

Fiscal Year 2008-2009

Projected Beginning Fund Balance 10/1/2008	3,160,000
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Sources of Funds

Revenues	10,271,513
Operating Transfers In	-
Administrative Reimbursements	317,505

Total Sources of Funds	<u>10,589,018</u>
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Total Available Resources	13,749,018
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Uses of Resources

Expenditures	
Operating	7,783,720
Administrative Reimbursements	2,371,376
Right of Way	369,375

Operating Transfers Out	126,974
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Transfer to Capital Improvements	17,500
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Total Uses of Resources	<u>(10,668,945)</u>
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Projected Ending Fund Balance 9/30/2009	3,080,073
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Transfer to Capital	99,191
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Inventory Cash Reservation	<u>150,000</u>
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	<u><u>2,830,882</u></u>
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Fund Overview

220 WATER FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
220 Water Fund Revenues					
40101 Water Revenue	6,244,666	5,899,367	6,200,000	6,100,000	6,200,000
40102 Water Sales - Tenaska	580,859	650,906	550,000	550,000	650,000
40103 Water - Tenaska Raw Water Charge	201,480	201,480	216,591	225,000	231,702
40104 Water - Tenaska Fixed Payment	450,000	450,000	450,000	450,000	450,000
40105 Water - Tenaska Debt Payment	833,856	833,856	833,856	833,856	833,856
40142 Water Sales - Ellis/Estell	1,156,914	1,167,465	1,150,000	1,150,000	1,200,000
40143 Estill/Estell Bond Pmts- Water	319,080	319,080	319,080	319,080	319,280
40301 Water Taps	55,343	49,873	50,000	60,000	52,000
40801 Penalties - Water	52,733	42,794	37,400	45,000	45,000
Subtotal WATER SERVICE CHARGES	9,894,931	9,614,821	9,806,927	9,732,936	9,981,838
41901 Reconnect Fees	29,982	48,700	33,000	40,000	51,175
41902 Service Connect Fees	28,292	36,484	30,000	30,000	35,000
41908 Returned Check Fees	2,566	3,795	-	4,000	5,000
41916 Use of City Equipment or Labor	3,947	6,093	3,500	2,500	3,500
Subtotal FEES/CHARGES/SALES	64,787	95,072	66,500	76,500	94,675
42601 Interest - Checking	23,844	14,143	15,000	15,000	15,000
42602 Interest Income	271,949	297,231	240,000	180,000	180,000
Subtotal INTEREST EARNINGS	295,793	311,374	255,000	195,000	195,000
42915 Contributions - Customers	25,362	-	-	-	-
Subtotal GRANTS/REIMBURSEMENTS/CONTRIBUTION	25,362	-	-	-	-
43201 Miscellaneous Revenues	11,219	18,964	-	-	-
43202 Over/Short	(158)	31	-	-	-
43206 Writeoffs Collected	71	777	-	1,427	-
Subtotal OTHER REVENUES	11,132	19,772	-	1,427	-
43404 Charge to Wastewater (Construction Crew)	111,264	-	-	-	-
43405 Charge to Solid Waste	38,372	42,600	42,897	43,600	44,769
43410 Charge to Wastewater (Utility Billing)	153,492	170,396	171,586	170,396	177,592
43411 Charge to Wastewater (Meter Reading)	94,512	98,624	91,927	98,624	95,144
43504 Transfer from Wastewater Fund	-	-	22,500	-	-
Subtotal INTERFUND CHARGES/TRANSFERS IN	397,640	311,620	328,910	312,620	317,505
Total 220 WATER FUND REVENUES	10,689,645	10,352,659	10,457,337	10,318,483	10,589,018
220 Water Fund Expenditures					
51111 Salaries - Full Time	878,074	921,357	957,210	888,169	986,747
51121 Longevity	10,304	7,549	9,047	7,283	8,667
51126 License Pay	2,853	2,900	4,350	3,786	4,560
51130 Overtime	55,505	46,512	59,000	51,346	69,500
51201 TMRS Retirement	153,580	158,483	159,666	156,160	217,495
51202 Health Insurance	158,588	183,743	200,660	159,189	211,008
51203 Disability Insurance	3,872	3,962	4,595	4,113	4,730
51204 Workers Comp Insurance	20,674	19,447	19,615	17,337	17,008
51205 Medicare Tax	12,489	12,809	13,515	13,183	14,500
51206 Unemployment Comp Ins	7,451	96	1,260	3,050	1,260
Subtotal SALARIES/OTHER PAY/BENEFITS	1,303,390	1,356,858	1,428,918	1,303,616	1,535,475
52010 Office Supplies	6,111	4,806	6,700	6,085	6,700
52020 Postage	33,869	37,692	40,300	38,800	42,300
52030 Clothing	6,418	6,468	6,950	7,590	8,000
52031 Clothing - Safety Gear	4,135	1,507	400	400	400
52040 Gas & Oil	67,400	64,080	76,500	81,469	82,300



Fund Overview

220 WATER FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
52050 Minor Tools/Instruments	6,989	8,257	7,300	7,814	7,300
52060 Cleaning Supplies	1,120	1,777	1,600	2,270	1,800
52070 Chemical Supplies	61,169	45,960	36,000	41,233	41,233
52090 Botanical/Agricultural	228	135	250	-	-
52100 Traffic Supplies	1,243	1,523	1,100	1,196	1,800
52130 Other Supplies	1,090	3,348	700	700	700
52150 Water Tap Supplies	43,427	47,137	40,000	42,745	45,000
52200 Non Capital Equipment Purchases	5,832	11,693	13,700	10,120	15,700
52410 Customer Education Supplies	3,508	2,440	4,500	4,500	4,500
Subtotal SUPPLIES	242,539	236,823	236,000	244,922	257,733
53010 Building Maintenance	1,192	1,336	2,300	2,300	2,300
53020 Water Line Maintenance	97,820	127,920	100,000	112,323	92,000
53060 Water Production Maintenance	17,743	95,160	131,000	50,873	75,000
53062 Maint-Tanks/Aerators	(1,028)	1,149	-	-	-
53064 Maint-Chlorinating/Ammonia Equip	2,543	2,465	-	-	-
Subtotal MAINTENANCE OF STRUCTURES	118,270	228,030	233,300	165,496	169,300
54010 Office Equipment Maintenance	1,369	1,564	1,700	1,564	2,000
54020 Maint - Mach/Tools/Instruments	1,961	2,390	3,050	1,336	3,050
54030 Radio Maintenance	2,715	1,610	2,022	1,470	2,012
54040 Motor Vehicle Maintenance	42,721	51,029	32,820	26,929	32,300
54042 Meters - Change Out Program	37,731	39,855	40,000	40,000	40,000
54050 Maintenance of Meters	15,399	15,076	20,000	15,000	20,000
54070 Maintenance of Fire Hydrants	6,974	5,329	8,500	8,159	8,000
54080 Maintenance of Pumps/Motors	8,015	9,171	-	-	-
54130 SCADA Maintenance	5,941	16,540	34,400	5,000	5,000
54180 Maint - Drive Thru Pymnt Window	-	4,750	300	4,450	500
Subtotal MAINTENANCE OF EQUIPMENT	122,826	147,314	142,792	103,908	112,862
55010 Rental of Equipment	-	200	-	-	-
55020 Lease of Land	-	-	400	-	-
55030 Long Distance/Circuit Ch	210	198	500	635	700
55040 Electric	307,909	286,616	340,000	262,800	305,500
55050 Gas Heating	1,460	858	1,700	487	560
55070 Purchased Services/Contracts	1,653	7,898	57,000	57,000	57,000
55080 Training & Seminars	11,438	9,808	15,150	13,100	14,850
55085 Community Relations	-	307	-	-	-
55090 Memberships/Subscriptions	1,639	1,747	1,894	2,110	2,110
55120 Mileage & Miscellaneous Meals	-	160	-	-	180
55137 Bluebonnet Water Conserv. Dist	25,492	20,320	28,000	23,653	28,000
55172 Bill Services Supp/Mail	19,815	20,585	26,000	23,000	26,000
55195 Cellular Phone Charges	4,768	4,330	5,040	3,130	3,374
55200 Pager Air Time	386	423	835	455	100
55510 Bank/Paying Agent Fees	7,499	10,452	10,000	17,000	12,000
55570 Software Licenses	2,547	-	-	-	-
55575 Software - Support Services	10,672	2,975	12,000	12,000	12,000
55581 Water Line Cleaning	112	5,757	21,000	21,000	15,000
55700 Testing - TNRCC/TCEQ Fees	7,657	9,709	15,725	15,725	15,725
79010 Plant Operations	2,676,463	2,923,586	2,698,200	2,900,120	2,919,200
79020 Raw Water Purchase	304,776	442,507	423,181	304,780	438,300
Subtotal SERVICES AND UTILITIES	3,384,496	3,748,436	3,656,625	3,656,995	3,850,599
56010 Liab/Comp Insurance	40,321	50,699	64,000	61,812	41,996
56012 Insurance - Fleet	8,548	5,682	6,576	11,664	7,935



Fund Overview

220 WATER FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
56060 Retiree Health Insur Premiums	22,176	25,504	71,373	71,373	78,510
56120 Miscellaneous Expense	1,184	40,860	-	-	-
Subtotal INSURANCE/SUNDRY/ELECTIONS	72,229	122,745	141,949	144,849	128,441
57685 SCADA Project	4,321	-	-	-	-
Subtotal PROGRAMS/PROJECTS	4,321	-	-	-	-
80010 1978 Issue Principal	545,000	-	-	-	-
80020 1996 Issue Principal	180,000	190,000	200,000	200,000	210,000
80030 1997 Issue Principal	125,000	135,000	140,000	140,000	145,000
80044 1999 TRA (Tenaska) Issue Princ	330,000	350,000	375,000	375,000	395,000
80110 1978 Issue Interest	19,465	-	-	-	-
80120 1996 Issue Interest	135,971	119,682	116,493	116,493	106,493
80130 1997 Issue Interest	117,790	111,002	106,158	106,158	99,438
80140 1999 Issue Interest	500,758	478,112	463,450	463,450	441,325
81015 2007 Revenue Bond Principal	-	-	-	-	170,000
81025 2007 Revenue Bond Interest	-	-	-	-	73,054
81029 Amortization Issue Costs	5,310	5,310	-	-	-
82111 04 Refunding - Principal	50,701	30,660	-	-	-
82121 04 Refunding - Interest	2,169	738	-	-	-
88190 Legal/Fiscal	-	-	2,000	-	-
Subtotal DEBT SERVICE	2,012,164	1,420,504	1,403,101	1,401,101	1,640,310
89603 Franchise Fee Street SRF	302,568	366,008	364,690	369,375	369,375
Subtotal RIGHT-OF-WAY MAINTENANCE	302,568	366,008	364,690	369,375	369,375
69020 Cap. Mach/Tools/Equip	17,450	22,053	-	14,887	-
Subtotal CAPITAL OUTLAYS	17,450	22,053	-	14,887	-
91410 Bad Debt Expense	33,897	-	14,000	-	14,000
99100 Future Appropriation	-	-	150,000	-	75,000
Subtotal FUTURE APPROPRIATIONS/BAD DEBT	33,897	-	164,000	-	89,000
93170 Admin Cost Reimburse - General	994,276	1,030,244	970,991	970,991	1,004,976
93221 Admin Costs by Wastewater Fund	55,048	55,208	60,833	60,833	65,000
93388 Admin Costs Fleet	43,428	54,584	114,511	114,511	118,519
93640 Admin Costs IT Operations	246,500	320,936	254,374	254,374	263,277
93720 Admin Costs Plan/Develop	673,028	776,340	888,506	888,506	919,604
Subtotal ADMINISTRATIVE REIMBURSEMENTS OUT	2,012,280	2,237,312	2,289,215	2,289,215	2,371,376
Total 220 WATER FUND EXPENDITURES	9,626,430	9,886,083	10,060,590	9,694,365	10,524,471
220 Water Fund Operating Transfers					
90300 Vehicle & Equipment	41,196	76,068	-	-	-
91240 Transfer to General Fund	10,910	49,323	39,320	273,282	30,619
94302 Transfer Insurance Fund	1,868	-	-	-	-
94306 Transfer - Equip Replace Fd	-	-	63,710	63,710	60,776
94309 Transfer - Computer Replace Fd	3,800	11,936	67,053	67,053	35,579
94310 Xfr to Fd 309 for Lse Purch pmts	-	71,266	79,997	79,997	-
Subtotal INTERFUND CHARGES/TRANSFERS OUT	57,774	208,593	250,080	484,042	126,974
Total 220 WATER FUND OPERATING TRANSFERS	57,774	208,593	250,080	484,042	126,974
220 Water Fund Transfers to Capital					
91230 Transfer to CIP Program	704,790	1,465,539	1,893,952	3,853,952	17,500
Subtotal TRANSFER TO CAPITAL	704,790	1,465,539	1,893,952	3,853,952	17,500
Total 220 WATER FUND TRANSFERS TO CAPITAL	704,790	1,465,539	1,893,952	3,853,952	17,500

Wastewater Fund Summary (221)

Fiscal Year 2008-2009

Projected Beginning Fund Balance 10/1/2008		1,800,000
 <u>Sources of Funds</u>		
Revenues	8,504,800	
Operating Transfers In	-	
Administrative Reimbursements	65,000	
Less: Bond Reserves & Interest*	(134,000)	
Total Sources of Funds		<u>8,435,800</u>
Total Available Resources		10,235,800
 <u>Uses of Resources</u>		
Expenditures		
Operating	5,228,466	
Administrative Reimbursements	2,000,832	
Right of Way	299,945	
Operating Transfers Out	444,871	
Transfer to Capital Improvements	17,500	
Total Uses of Resources		<u>(7,991,614)</u>
Projected Ending Fund Balance 9/30/2009		2,244,186
Transfer to Capital		272,000
Inventory Cash Reservations		<u>20,000</u>
		<u><u>1,952,186</u></u>

* Budget Reserve not available for appropriation



Fund Overview

221 WASTEWATER FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
221 Wastewater Fund Revenues					
40201 Wastewater Revenue	7,468,550	8,075,460	7,800,000	7,933,000	8,100,000
40302 Wastewater Taps	45,118	56,646	45,000	45,000	45,000
40802 Penalties - Wastewater	60,013	51,464	49,000	49,000	52,000
Subtotal WASTEWATER SERVICE CHARGES	7,573,681	8,183,570	7,894,000	8,027,000	8,197,000
41901 Reconnect Fees	16,868	-	-	-	-
41902 Service Connect Fees	11,410	-	-	-	-
41908 Returned Check Fees	1,035	-	-	-	-
41916 Use of City Equipment or Labor	440	-	-	-	-
Subtotal FEES/CHARGES/SALES	29,753	-	-	-	-
42601 Interest - Checking	21,638	13,549	14,000	13,800	13,800
42602 Interest Income	490,822	171,667	140,000	160,000	160,000
42642 1997 TWDB RSV Interest	70,633	87,830	75,000	84,000	84,000
42643 1997 I&S Interest	31,073	37,481	25,000	36,000	36,000
42645 Interest - Nov '02 I&S	11,670	15,371	10,000	14,000	14,000
Subtotal INTEREST EARNINGS	625,836	325,898	264,000	307,800	307,800
43201 Miscellaneous Revenues	48,107	19,595	-	-	-
43206 Writeoffs Collected	(208)	-	-	-	-
Subtotal OTHER REVENUES	47,899	19,595	-	-	-
43403 Charge to Water Fund for Lab	55,048	55,208	60,833	55,208	65,000
43509 Transfer from CIP	46,400	-	-	-	-
Subtotal INTERFUND CHARGES/TRANSFERS IN	101,448	55,208	60,833	55,208	65,000
Total 221 WASTEWATER FUND REVENUES	8,378,617	8,584,271	8,218,833	8,390,008	8,569,800
221 Wastewater Fund Expenditures					
51111 Salaries - Full Time	775,538	762,403	857,302	804,004	908,222
51118 Salaries - Part Time	2,700	-	-	-	-
51121 Longevity	8,216	5,083	5,804	4,875	6,914
51126 License Pay	3,444	2,801	3,750	3,782	2,855
51130 Overtime	39,289	42,090	43,400	38,345	43,000
51201 TMRS Retirement	136,585	133,870	142,598	139,310	199,663
51202 Health Insurance	147,737	170,275	193,493	169,959	203,472
51203 Disability Insurance	3,013	3,202	4,115	3,416	4,360
51204 Workers Comp Insurance	14,784	13,288	14,345	12,611	13,029
51205 Medicare Tax	10,935	11,293	12,569	11,924	13,312
51206 Unemployment Comp Ins	6,935	133	1,215	2,426	1,215
Subtotal SALARIES/OTHER PAY/BENEFITS	1,149,176	1,144,438	1,278,591	1,190,652	1,396,042
52010 Office Supplies	2,523	2,082	1,750	1,800	1,750
52020 Postage	221	71	400	300	400
52030 Clothing	7,075	5,560	6,500	6,314	6,500
52031 Clothing - Safety Gear	4,014	3,232	400	400	400
52040 Gas & Oil	48,322	46,414	53,400	63,307	65,100
52050 Minor Tools/Instruments	5,059	4,388	5,450	5,250	5,450
52060 Cleaning Supplies	4,069	2,792	3,300	3,150	3,350
52070 Chemical Supplies	49,739	65,550	71,800	67,700	72,300
52080 Educational	533	427	500	500	500
52090 Botanical/Agricultural	50	-	-	-	-
52100 Traffic Supplies	864	211	500	500	750
52130 Other Supplies	439	224	200	200	200
52170 Sewer Tap Supplies	27,363	19,776	25,000	21,000	25,000



Fund Overview

221 WASTEWATER FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
52200 Non Capital Equipment Purchases	5,434	7,382	10,200	10,200	10,200
Subtotal SUPPLIES	155,705	158,109	179,400	180,621	191,900
53010 Building Maintenance	1,225	1,111	1,300	1,200	1,300
53020 Water Line Maintenance	408	-	-	-	-
53030 Sewer Line Maintenance	85,130	98,917	150,000	135,000	150,000
53050 Maint-Street/Curbs/Gutters	1,010	1,196	-	-	-
53070 Maint-Sewer Plant/Lift Station	135,202	162,315	239,080	230,400	215,400
53110 Drainage Maintenance	-	-	-	-	50,000
Subtotal MAINTENANCE OF STRUCTURES	222,975	263,539	390,380	366,600	416,700
54020 Maint - Mach/Tools/Instruments	6,559	7,549	8,600	8,400	8,600
54030 Radio Maintenance	4,040	1,162	1,600	1,012	844
54040 Motor Vehicle Maintenance	39,570	33,579	18,500	21,000	32,000
54060 Heat/AC Maintenance	305	-	-	-	-
54080 Maintenance of Pumps/Motors	40,979	50,831	-	-	-
54130 SCADA Maintenance	13,516	19,282	75,500	20,500	20,500
Subtotal MAINTENANCE OF EQUIPMENT	104,969	112,403	104,200	50,912	61,944
55010 Rental of Equipment	283	-	1,000	1,000	1,000
55020 Lease of Land	1,076	1,103	1,165	1,154	1,165
55030 Long Distance/Circuit Ch	243	227	500	315	500
55040 Electric	595,975	607,028	621,000	567,100	612,800
55050 Gas Heating	-	395	550	550	600
55070 Purchased Services/Contracts	957	-	20,000	15,000	-
55080 Training & Seminars	12,155	11,112	13,938	13,150	14,088
55090 Memberships/Subscriptions	1,819	2,062	2,065	2,085	2,181
55195 Cellular Phone Charges	6,254	5,689	3,320	5,312	4,307
55200 Pager Air Time	426	341	900	100	-
55560 Copier Contracts	1,275	-	-	-	-
55580 Sludge Removal	54,242	63,357	64,000	63,000	64,000
55582 WW Odor Remediation	33,150	-	-	-	-
55700 Testing - TNRCC/TCEQ Fees	68,955	88,453	91,000	81,000	91,000
Subtotal SERVICES AND UTILITIES	776,810	779,767	819,438	749,766	791,641
56010 Liab/Comp Insurance	40,321	50,699	64,000	64,000	41,996
56012 Insurance - Fleet	7,931	4,661	7,045	7,303	7,689
56060 Retiree Health Insur Premiums	5,544	6,376	41,849	41,849	45,637
Subtotal INSURANCE/SUNDRY/ELECTIONS	53,796	61,736	112,894	113,152	95,322
57685 SCADA Project	4,401	-	-	-	-
Subtotal PROGRAMS/PROJECTS	4,401	-	-	-	-
81013 1997 WW&SS Principal	670,000	700,000	735,000	735,000	770,000
81014 02 WW Debt - Principal	280,000	290,000	300,000	300,000	315,000
81023 1997 WW&SS Interest	400,602	375,391	349,888	349,888	320,120
81024 02 WW Debt - Interest	298,889	283,333	274,428	274,428	260,928
82111 04 Refunding - Principal	118,303	71,540	-	-	-
82121 04 Refunding - Interest	5,062	1,722	-	-	-
83020 1992 TRA Issue Principal	245,000	-	-	-	-
83021 1992 TRA Issue Interest	11,863	-	-	-	-
83030 93 Orig / 03 Rfnd TWDB - Prncpl	285,000	295,000	305,000	305,000	315,000
83031 93 Orig / 03 Rfnd TWDB - Intrst	110,162	99,214	89,870	89,870	77,669
88190 Legal/Fiscal	11,568	8,460	7,140	7,140	7,200
Subtotal DEBT SERVICE	2,436,449	2,124,660	2,061,326	2,061,326	2,065,917
89603 Franchise Fee Street SRF	226,216	272,144	287,659	287,659	299,945
Subtotal RIGHT-OF-WAY MAINTENANCE	226,216	272,144	287,659	287,659	299,945



Fund Overview

221 WASTEWATER FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
69020 Cap. Mach/Tools/Equip	-	8,363	26,000	81,000	99,000
Subtotal CAPITAL OUTLAYS	-	8,363	26,000	81,000	99,000
91100 Future Appropriation	-	-	35,000	35,000	-
91410 Bad Debt Expense	48,877	-	16,400	16,400	10,000
99100 Future Appropriations	-	-	-	-	100,000
Subtotal FUTURE APPROPRIATIONS/BAD DEBT	48,877	-	51,400	51,400	110,000
93170 Admin Cost Reimburse - General	748,232	745,772	762,068	762,068	788,740
93220 Admin Costs by Wtr Fd(CIP Crew)	111,264	-	-	-	-
93230 Admin Costs Wtr Fd(Util Bill)	153,492	170,396	171,586	171,586	177,592
93240 Admin Costs Wtr Fd(Meter Read)	94,512	98,624	91,927	91,927	95,144
93388 Admin Costs Fleet	29,880	59,492	52,329	52,329	54,161
93640 Admin Costs IT Operations	184,312	190,200	188,882	188,882	195,493
93720 Admin Costs Plan/Develop	428,292	582,256	666,379	666,379	689,702
Subtotal ADMINISTRATIVE REIMBURSEMENTS OUT	1,749,984	1,846,740	1,933,171	1,933,171	2,000,832
Total 221 WASTEWATER FUND EXPENDITURES	6,929,358	6,771,899	7,244,459	7,066,259	7,529,243
221 Wastewater Fund Operating Transfers					
90300 Vehicle & Equipment	37,520	79,628	156,500	156,500	-
91240 Transfer to General Fund	-	28,306	11,930	11,930	5,610
94302 Transfer Insurance Fund	1,752	-	-	-	-
94306 Transfer - Equip Replace Fd	-	-	64,689	64,689	61,353
94309 Transfer - Computer Replace Fd	2,424	6,072	44,735	44,735	25,896
94310 Xfr to Fd 309 for Lse Purch pmts	-	71,266	79,997	79,997	-
95220 Transfer to Water Fund	-	-	22,500	95,220	-
95603 Transfer to Street SRF	234,676	222,336	482,118	482,118	352,012
Subtotal INTERFUND CHARGES/TRANSFERS OUT	276,372	407,608	862,469	935,189	444,871
Total 221 WASTEWATER FUND OPERATING TRANSFERS	276,372	407,608	862,469	935,189	444,871
221 Wastewater Fund Transfers to Capital					
91230 Transfer to CIP Program	389,103	1,045,035	604,326	604,326	17,500
Subtotal TRANSFER TO CAPITAL	389,103	1,045,035	604,326	604,326	17,500
Total 221 WASTEWATER FUND TRANSFERS TO CAPITAL	389,103	1,045,035	604,326	604,326	17,500

Solid Waste Fund Summary (224)

Fiscal Year 2008-2009

Projected Beginning Fund Balance 10/1/2008	1,020,627
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Sources of Funds

Revenues	4,128,961
Operating Transfers In	-
Administrative Reimbursements	-

Total Sources of Funds	<u>4,128,961</u>
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Total Available Resources	5,149,588
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Uses of Resources

Expenditures	
Operating	2,801,158
Administrative Reimbursements	695,135
Right of Way	144,515

Operating Transfers Out	399,268
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Total Uses of Resources	<u>(4,040,076)</u>
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Projected Ending Fund Balance 9/30/2009	<u><u>1,109,512</u></u>
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Fund Overview

224 SOLID WASTE FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
224 Solid Waste Fund Revenues					
40601 Residential Collection	1,295,264	1,307,744	1,472,550	1,460,000	1,486,474
40602 Commercial Collection	1,207,571	1,214,061	1,217,000	1,250,000	1,250,000
40701 Solid Waste Disposal	248,712	270,886	261,000	280,000	280,000
40702 TDJC Waste Disposal	352,396	356,370	352,000	350,000	352,000
40703 SHSU Waste Disposal	98,840	95,781	98,000	96,000	96,000
40704 Rolloffs	458,268	530,249	485,000	522,000	525,000
40803 Penalties - Solid Waste	39,168	34,826	33,000	37,000	39,500
Subtotal SOLID WASTE SERVICE CHARGES	3,700,219	3,809,917	3,918,550	3,995,000	4,028,974
41908 Returned Check Fees	1,105	35	-	175	-
41925 Lease of City Property	-	2,001	-	2,001	2,001
Subtotal FEES/CHARGES/SALES	1,105	2,036	-	2,176	2,001
42601 Interest - Checking	18,130	13,541	12,000	5,462	5,000
42602 Interest Income	60,353	82,799	60,000	52,000	52,000
Subtotal INTEREST EARNINGS	78,483	96,340	72,000	57,462	57,000
43201 Miscellaneous Revenues	48,422	33,430	20,000	41,000	41,000
43202 Over/Short	2	5	-	(2)	(14)
43206 Writeoffs Collected	(147)	-	-	-	-
Subtotal OTHER REVENUES	48,277	33,435	20,000	40,998	40,986
Total 224 SOLID WASTE FUND REVENUES	3,828,084	3,941,728	4,010,550	4,095,636	4,128,961
224 Solid Waste Fund Expenditures					
51111 Salaries - Full Time	951,482	981,173	874,166	909,019	788,791
51118 Salaries - Part Time	24,451	24,153	22,181	23,298	24,314
51121 Longevity	15,378	10,728	11,039	10,247	9,453
51126 License Pay	1,886	1,994	3,300	2,367	1,500
51130 Overtime	13,534	19,316	16,000	14,979	17,000
51201 TMRS Retirement	165,346	169,653	146,159	164,357	173,945
51202 Health Insurance	169,901	196,718	179,161	171,108	158,256
51203 Disability Insurance	4,201	4,097	4,177	3,929	3,787
51204 Workers Comp Insurance	45,048	41,366	37,132	40,755	27,843
51205 Medicare Tax	12,244	13,241	12,246	13,211	11,948
51206 Unemployment Comp Ins	8,799	145	1,439	5,808	1,035
Subtotal SALARIES/OTHER PAY/BENEFITS	1,412,270	1,462,584	1,307,000	1,359,078	1,217,872
52010 Office Supplies	2,185	1,927	1,950	1,950	1,950
52020 Postage	-	150	-	-	-
52030 Clothing	9,125	10,002	10,693	10,305	8,235
52031 Clothing - Safety Gear	3,442	1,991	410	2,250	-
52040 Gas & Oil	205,156	199,959	270,400	319,076	363,000
52050 Minor Tools/Instruments	1,534	1,795	1,000	1,100	1,000
52060 Cleaning Supplies	6,730	6,981	6,000	6,400	6,000
52070 Chemical Supplies	122	141	750	750	750
52090 Botanical/Agricultural	380	233	500	500	-
52120 Reproduction & Printing	4,683	3,930	4,300	4,300	4,300
52130 Other Supplies	3,973	2,987	3,650	3,650	3,650
52200 Non Capital Equipment Purchases	300	-	300	300	300
52220 Commercial Containers	49,660	14,319	30,000	20,000	40,000
Subtotal SUPPLIES	287,290	244,415	329,953	370,581	429,185
53010 Building Maintenance	8,286	10,946	10,000	10,000	10,000
53050 Maint-Street/Curbs/Gutters	390	1,049	2,000	1,372	2,000



Fund Overview

224 SOLID WASTE FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
53100 Landfill Maintenance Costs	-	1,229	2,000	1,000	2,500
53300 Driveway Repairs	-	126	1,000	1,000	1,000
Subtotal MAINTENANCE OF STRUCTURES	8,676	13,350	15,000	13,372	15,500
54010 Office Equipment Maintenance	53	87	100	100	100
54020 Maint - Mach/Tools/Instruments	3,146	1,581	2,500	2,000	2,500
54030 Radio Maintenance	1,597	1,632	1,401	1,590	949
54040 Motor Vehicle Maintenance	136,429	155,248	136,833	126,000	125,500
54120 Container Maintenance	11,217	12,185	13,000	13,000	13,000
Subtotal MAINTENANCE OF EQUIPMENT	152,442	170,733	153,834	142,690	142,049
55010 Rental of Equipment	642	277	500	500	500
55030 Long Distance/Circuit Ch	69	79	100	95	100
55040 Electric	15,668	15,883	17,000	15,045	16,950
55070 Purchased Services/Contracts	7,905	5,730	500	500	500
55080 Training & Seminars	2,216	2,497	2,600	2,592	4,450
55090 Memberships/Subscriptions	310	1,010	850	953	1,825
55195 Cellular Phone Charges	2,640	1,166	1,008	875	1,256
55550 Waste Disposal Contract	623,917	667,550	662,798	675,000	681,022
55650 Yard Waste Contract	13,850	8,800	17,000	17,000	18,195
55660 Composting Contract	3,710	4,121	4,500	4,300	4,500
Subtotal SERVICES AND UTILITIES	670,927	707,113	706,856	716,860	729,298
56010 Liab/Comp Insurance	10,476	13,421	16,000	16,000	41,996
56012 Insurance - Fleet	8,522	21,387	26,881	44,910	34,791
56030 Legal Advertising	4,655	8,115	4,000	4,000	4,000
56060 Retiree Health Insur Premiums	27,720	31,880	63,921	71,373	78,510
Subtotal INSURANCE/SUNDRY/ELECTIONS	51,373	74,803	110,802	136,283	159,297
57377 Bag Some Litter Project	1,503	1,971	2,000	2,000	2,000
Subtotal PROGRAMS/PROJECTS	1,503	1,971	2,000	2,000	2,000
81029 Amortization Issue Costs	1,859	-	-	-	-
82111 04 Refunding - Principal	101,315	102,951	103,108	103,108	85,000
82121 04 Refunding - Interest	4,544	2,746	1,433	1,433	957
Subtotal DEBT SERVICE	107,718	105,697	104,541	104,541	85,957
89603 Franchise Fee Street SRF	108,244	112,076	134,330	134,330	144,515
Subtotal RIGHT-OF-WAY MAINTENANCE	108,244	112,076	134,330	134,330	144,515
69020 Cap. Mach/Tools/Equip	-	-	70,000	-	-
Subtotal CAPITAL OUTLAYS	-	-	70,000	-	-
91410 Bad Debt Expense	47,762	-	9,600	9,600	-
99100 Future Appropriation	-	-	10,000	10,000	20,000
Subtotal FUTURE APPROPRIATIONS/BAD DEBT	47,762	-	19,600	19,600	20,000
93170 Admin Cost Reimburse - General	368,296	398,612	396,704	396,704	410,589
93230 Admin Costs Wtr Fd(Util Bill)	38,372	-	42,897	42,897	44,398
93388 Admin Costs Fleet	72,416	108,076	148,302	148,302	153,493
93640 Admin Costs IT Operations	30,296	77,600	83,725	83,725	86,655
93720 Admin Costs Plan/Develop	76,480	-	-	-	-
Subtotal ADMINISTRATIVE REIMBURSEMENTS OUT	585,860	584,288	671,628	671,628	695,135
Total 224 SOLID WASTE FUND EXPENDITURES	3,434,065	3,477,030	3,625,544	3,670,963	3,640,808
224 Solid Waste Fund Operating Transfers					
90300 Vehicle & Equipment	109,592	160,792	285,775	331,903	-
91240 Transfer to General Fund	-	6,287	8,550	8,550	3,610
94302 Transfer Insurance Fund	2,039	-	-	-	-



Fund Overview

224 SOLID WASTE FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
94306 Transfer - Equip Replace Fd	-	967	194,226	194,226	383,395
94309 Transfer - Computer Replace Fd	1,328	4,048	17,518	17,518	12,263
Subtotal INTERFUND CHARGES/TRANSFERS OUT	112,959	172,094	506,069	552,197	399,268
Total 224 SOLID WASTE FUND OPERATING TRANSFERS	112,959	172,094	506,069	552,197	399,268
224 Solid Waste Fund Transfers to Capital					
91230 Transfer to CIP Program	8,250	-	-	-	-
Subtotal TRANSFER TO CAPITAL	8,250	-	-	-	-
Total 224 SOLID WASTE FUND TRANSFERS TO CAPITAL	8,250	-	-	-	-

Street Fund Summary (603)

Fiscal Year 2008-2009

Projected Beginning Fund Balance 10/1/2008	1,112,483
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Sources of Funds

Revenues	1,562,500
Operating Transfers In	352,012
Administrative Reimbursements	-
Right of Way	813,834

Total Sources of Funds	2,728,346
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Total Available Resources	3,840,829
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Uses of Resources

Expenditures	
Operating	2,298,549
Administrative Reimbursements	447,218

Operating Transfers Out	160,684
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Transfer to Capital Improvements	17,500
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Total Uses of Resources	(2,923,951)
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Projected Ending Fund Balance 9/30/2009	916,878
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Transfer to Capital	149,635
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Inventory Cash Reservations	20,000
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	747,243
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Fund Overview

603 STREET FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
603 Street Fund Revenues					
41305 Use of Right of Way - Water Fund	302,568	366,008	364,690	363,165	369,375
41306 Use of Right of Way - Wastewater Fund	226,216	272,144	287,659	287,500	299,945
41307 Use of Right of Way - Solid Waste Fund	108,244	112,076	134,330	114,930	144,514
Subtotal RIGHT-OF-WAY MAINTENANCE	637,028	750,228	786,679	765,595	813,834
41301 Franchise - Electrical	861,312	851,582	979,000	860,000	860,000
41302 Franchise - Telephone	242,457	242,540	240,000	240,000	242,500
41303 Franchise - Gas	110,831	100,564	115,000	120,000	115,000
41304 Franchise - Telecable	209,719	212,927	200,000	200,000	240,000
Subtotal UTILITY FRANCHISE FEES	1,424,319	1,407,613	1,534,000	1,420,000	1,457,500
41915 Driveway & Culvert	7,900	9,200	8,000	8,000	8,000
41916 Use of City Equipment or Labor	44,794	58,986	40,000	40,000	40,000
Subtotal FEES/CHARGES/SALES	52,694	68,186	48,000	48,000	48,000
42602 Interest Income	36,077	57,987	40,000	57,000	57,000
Subtotal INTEREST EARNINGS	36,077	57,987	40,000	57,000	57,000
43201 Miscellaneous Revenues	54,346	3,079	-	-	-
Subtotal OTHER REVENUES	54,346	3,079	-	-	-
43404 Charge to Wastewater Fund for Drainage	234,676	222,336	482,218	222,334	352,012
Subtotal INTERFUND CHARGES/TRANSFERS IN	234,676	222,336	482,218	222,334	352,012
Total 603 STREET FUND REVENUES	2,439,140	2,509,429	2,890,897	2,512,929	2,728,346
603 Street Fund Expenditures					
51111 Salaries - Full Time	689,400	717,929	783,934	750,729	819,651
51115 Seasonal	42,875	25,862	43,680	43,000	43,000
51121 Longevity	13,259	10,613	12,504	13,375	9,267
51130 Overtime	12,752	20,682	15,500	22,355	15,800
51201 TMRS Retirement	115,807	124,447	131,013	131,159	180,290
51202 Health Insurance	130,765	150,662	171,994	156,326	188,400
51203 Disability Insurance	3,011	3,269	3,762	3,712	3,920
51204 Workers Comp Insurance	46,983	42,800	43,587	46,096	37,688
51205 Medicare Tax	7,966	8,491	9,181	8,614	11,383
51206 Unemployment Comp Ins	7,000	177	1,080	2,420	1,125
Subtotal SALARIES/OTHER PAY/BENEFITS	1,069,818	1,104,932	1,216,235	1,177,786	1,310,524
52010 Office Supplies	83	322	400	400	400
52030 Clothing	6,437	5,926	7,360	7,400	9,996
52031 Clothing - Safety Gear	3,959	4,482	1,385	4,325	4,041
52040 Gas & Oil	74,926	62,983	98,000	97,683	100,200
52050 Minor Tools/Instruments	2,537	3,022	3,350	3,350	3,350
52060 Cleaning Supplies	725	779	775	875	775
52070 Chemical Supplies	211	365	750	650	1,000
52100 Traffic Supplies	12,460	18,187	15,000	15,000	15,000
52130 Other Supplies	321	330	700	700	700
52200 Non Capital Equipment Purchases	5,251	4,662	4,850	5,350	6,864
Subtotal SUPPLIES	106,910	101,058	132,570	135,733	142,326
53050 Maint-Street/Curbs/Gutters	89,865	78,979	90,217	90,000	132,125
53051 Street Infrastructure Project	11,327	558,922	355,966	575,000	325,786
53053 Street Lighting	335	15	2,000	2,000	2,000
53110 Drainage Maintenance	18,420	(6)	10,000	10,000	10,000
53160 Sidewalks Maintenance	6,426	3	12,500	10,000	10,000



Fund Overview

603 STREET FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
53170 Street Sign Replacement	5,641	13,574	20,000	10,000	10,000
Subtotal MAINTENANCE OF STRUCTURES	132,014	651,487	490,683	697,000	489,911
54020 Maint - Mach/Tools/Instruments	337	154	900	900	900
54030 Radio Maintenance	1,254	719	1,250	1,250	1,200
54040 Motor Vehicle Maintenance	46,579	66,970	72,500	62,500	88,500
Subtotal MAINTENANCE OF EQUIPMENT	48,170	67,843	74,650	64,650	90,600
55010 Rental of Equipment	-	-	-	300	300
55030 Long Distance/Circuit Ch	30	37	50	40	50
55040 Electric	175,371	165,359	180,400	161,856	170,730
55070 Purchased Services/Contracts	15,000	-	150,000	-	-
55080 Training & Seminars	3,959	200	4,500	4,000	5,710
55090 Memberships/Subscriptions	193	228	409	359	360
55195 Cellular Phone Charges	1,850	1,733	2,016	2,016	1,350
55200 Pager Air Time	189	123	125	150	-
Subtotal SERVICES AND UTILITIES	196,592	167,680	337,500	168,721	178,500
56012 Insurance - Fleet	10,957	10,881	12,534	23,415	14,186
56060 Retiree Health Insur Premiums	22,176	25,504	45,002	45,002	49,502
56120 Miscellaneous Expense	6,053	14,828	-	-	-
Subtotal INSURANCE/SUNDRY/ELECTIONS	39,186	51,213	57,536	68,417	63,688
57100 Street Light Installation	1,297	1,333	10,000	5,000	10,000
Subtotal PROGRAMS/PROJECTS	1,297	1,333	10,000	5,000	10,000
69020 Cap. Mach/Tools/Equip	-	-	-	-	13,000
Subtotal CAPITAL OUTLAYS	-	-	-	-	13,000
93170 Admin Cost Reimburse - General	258,860	259,672	257,220	257,220	266,223
93388 Admin Costs Fleet	61,232	49,588	112,801	112,801	116,750
93640 Admin Costs IT Operations	-	-	62,072	62,072	64,245
Subtotal ADMINISTRATIVE REIMBURSEMENTS OUT	320,092	309,260	432,093	432,093	447,218
Total 603 STREET FUND EXPENDITURES	1,914,079	2,454,806	2,751,267	2,749,400	2,745,767

603 Street Fund Operating Transfers

90300 Vehicle & Equipment	51,248	67,964	-	67,964	-
91240 Transfer to General Fund	-	21,033	18,100	18,100	8,061
94302 Transfer Insurance Fund	1,581	-	-	-	-
94306 Transfer - Equip Replace Fd	-	-	107,180	107,180	143,648
94309 Transfer - Computer Replace Fd	996	1,276	12,478	12,478	8,975
Subtotal INTERFUND CHARGES/TRANSFERS OUT	53,825	90,273	137,758	205,722	160,684
Total 603 STREET FUND OPERATING TRANSFERS	53,825	90,273	137,758	205,722	160,684

603 Street Fund Transfers to Capital

91230 Transfers to CIP Program	-	57,500	-	-	17,500
Subtotal TRANSFER TO CAPITAL	-	57,500	-	-	17,500
Total 603 STREET FUND TRANSFERS TO CAPITAL	-	57,500	-	-	17,500

Cemetery Fund Summary (260)

Fiscal Year 2008-2009

Projected Beginning Fund Balance 10/1/2008	12,342
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Sources of Funds

Revenues	12,550
Operating Transfers In	125,785

Total Sources of Funds	138,335
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Total Available Resources	150,677
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Uses of Resources

Expenditures	
Operating	144,719

Operating Transfers Out	5,958
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Transfer to Capital Improvements	-
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Total Uses of Resources	(150,677)
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Projected Ending Fund Balance 9/30/2009	-
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Fund Overview

260 CEMETERY FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
260 Cemetery Fund Revenues					
41960 Sales - Cemetery Space	10,479	24,011	15,000	12,000	12,000
41961 Cemetery Filing Fees	(9)	(81)	-	176	-
Subtotal FEES/CHARGES/SALES	10,470	23,930	15,000	12,176	12,000
42602 Interest Income	590	3,938	450	1,100	450
Subtotal INTEREST EARNINGS	590	3,938	450	1,100	450
42905 Contributions	326	1,400	-	100	100
Subtotal GRANTS/REIMBURSEMENTS/CONTRIBUTION	326	1,400	-	100	100
43201 Miscellaneous Revenues	279	-	-	238	-
Subtotal OTHER REVENUES	279	-	-	238	-
43501 Transfer from General Fund	71,198	100,558	60,015	60,015	113,985
43560 Transfer from Cemetery Endowment	17,906	10,717	16,700	11,825	11,800
Subtotal INTERFUND CHARGES/TRANSFERS IN	89,104	111,275	76,715	71,840	125,785
Total 260 CEMETERY FUND REVENUES	100,769	140,543	92,165	85,454	138,335
260 Cemetery Fund Expenditures					
51111 Salaries - Full Time	53,541	55,911	57,713	57,000	62,290
51121 Longevity	334	221	315	312	438
51130 Overtime	1,553	1,728	1,600	1,500	1,600
51201 TMRS Retirement	8,906	9,486	9,546	9,550	13,643
51202 Health Insurance	11,324	12,848	14,333	6,500	15,072
51203 Disability Insurance	223	239	277	270	299
51204 Workers Comp Insurance	1,191	1,115	1,131	1,000	1,009
51205 Medicare Tax	723	765	841	800	910
51206 Unemployment Comp Ins	599	10	90	80	90
Subtotal SALARIES/OTHER PAY/BENEFITS	78,394	82,323	85,846	77,012	95,351
52010 Office Supplies	39	75	-	-	-
52030 Clothing	463	552	626	450	665
52031 Clothing - Safety Gear	111	128	100	60	100
52040 Gas & Oil	4,014	4,037	4,800	5,291	5,700
52050 Minor Tools/Instruments	58	534	450	290	450
52060 Cleaning Supplies	133	9	-	-	-
52070 Chemical Supplies	383	33	500	210	500
52090 Botanical/Agricultural	1,469	1,683	3,850	3,100	3,850
52130 Other Supplies	594	265	650	540	650
52200 Non Capital Equipment Purchases	305	320	950	650	950
Subtotal SUPPLIES	7,569	7,636	11,926	10,591	12,865
53080 Parks Maintenance	3,288	3,523	3,650	2,400	3,650
Subtotal MAINTENANCE OF STRUCTURES	3,288	3,523	3,650	2,400	3,650
54020 Maint - Mach/Tools/Instruments	921	299	750	605	750
54030 Radio Maintenance	84	64	75	45	75
54040 Motor Vehicle Maintenance	2,934	1,543	1,200	517	3,000
54150 Maint - Fence/Netting@Parks	589	1,149	1,500	1,400	1,500
Subtotal MAINTENANCE OF EQUIPMENT	4,528	3,055	3,525	2,567	5,325
55010 Rental of Equipment	849	715	-	-	1,500
55080 Training & Seminars	-	-	-	-	116
55195 Cellular Phone Charges	516	526	504	325	647
Subtotal SERVICES AND UTILITIES	1,365	1,241	504	325	2,263



Fund Overview

260 CEMETERY FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
56012 Insurance - Fleet	304	214	265	214	265
Subtotal INSURANCE/SUNDRY/ELECTIONS	304	214	265	214	265
57022 Improvements - Cemetery	-	4,455	25,000	24,800	25,000
Subtotal PROGRAMS/PROJECTS	-	4,455	25,000	24,800	25,000
Total 260 CEMETERY FUND EXPENDITURES	95,448	102,447	130,716	117,909	144,719
260 Cemetery Fund Operating Transfers					
90300 Vehicle & Equipment	1,440	1,904	3,110	1,500	5,958
Subtotal INTERFUND CHARGES/TRANSFERS OUT	1,440	1,904	3,110	1,500	5,958
Total 260 CEMETERY FUND OPERATING TRANSFERS	1,440	1,904	3,110	1,500	5,958

City of Huntsville
Special Revenue Fund Summary
 Fiscal Year 2008-2009

	(601) Court Security Fund	(602) Court Technology Fund
Projected Beginning Fund Balance 10/1/2008	48,914	104,584
<u>Sources of Funds</u>		
Revenues	16,700	21,800
Operating Transfers In	42,634	-
Total Sources of Funds	<u>59,334</u>	<u>21,800</u>
Total Available Resources	108,248	126,384
<u>Uses of Resources</u>		
Operating Expenditures	78,052	10,000
Operating Transfers Out	-	-
Total Uses of Resources	<u>(78,052)</u>	<u>(10,000)</u>
Projected Ending Fund Balance 9/30/2009	<u><u>30,196</u></u>	<u><u>116,384</u></u>



Fund Overview

601 COURT SECURITY SRF

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
601 Court Security Srf Revenues					
41801 Municipal Court Fines	597	-	-	-	-
41806 Court Security Fees	14,717	14,604	15,000	14,400	15,000
Subtotal MUNICIPAL COURT FINES	15,314	14,604	15,000	14,400	15,000
42602 Interest Income	4,517	4,167	2,200	1,700	1,700
Subtotal INTEREST EARNINGS	4,517	4,167	2,200	1,700	1,700
43501 Transfer from General Fund	8,000	8,000	10,000	10,000	42,634
Subtotal INTERFUND CHARGES/TRANSFERS IN	8,000	8,000	10,000	10,000	42,634
Total 601 COURT SECURITY SRF REVENUES	27,831	26,771	27,200	26,100	59,334
601 Court Security Srf Expenditures					
51111 Salaries - Full Time	18,165	37,563	39,016	39,016	40,777
51121 Longevity	-	27	73	73	121
51123 Incentive Pay	-	138	-	-	-
51126 License Pay	311	491	900	900	600
51130 Overtime	-	515	1,200	1,200	1,200
51201 TMRS Retirement	3,017	6,429	6,578	6,578	9,026
51202 Health Insurance	5,898	6,550	7,166	7,166	7,536
51203 Disability Insurance	3	180	187	187	196
51204 Workers Comp Insurance	462	843	851	851	734
51205 Medicare Tax	241	510	580	580	602
51206 Unemployment Comp Ins	-	(40)	45	99	45
Subtotal SALARIES/OTHER PAY/BENEFITS	28,097	53,206	56,596	56,650	60,837
52040 Gas and Oil	-	1,570	3,000	8,170	13,600
52130 Other Supplies	4,666	3,919	1,000	1,000	1,000
Subtotal SUPPLIES	4,666	5,489	4,000	9,170	14,600
54040 Motor Vehicle Maintenance	-	138	500	500	1,000
Subtotal MAINTENANCE OF EQUIPMENT	-	138	500	500	1,000
55080 Training & Seminars	-	-	1,350	1,350	987
55090 Memberships/Subscriptions	-	-	60	60	60
55195 Cellular Phone Charges	-	-	504	504	268
Subtotal SERVICES AND UTILITIES	-	-	1,914	1,914	1,315
56012 Insurance - Fleet	-	-	300	300	300
Subtotal INSURANCE/SUNDRY/ELECTIONS	-	-	300	300	300
Total 601 COURT SECURITY SRF EXPENDITURES	32,763	58,833	63,310	68,534	78,052



Fund Overview

602 COURT TECHNOLOGY SRF

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
602 Court Technology Srf Revenues					
41801 Municipal Court Fines	841	-	-	-	-
41807 Court Technology Fees	19,580	19,472	20,000	19,320	20,000
Subtotal MUNICIPAL COURT FINES	20,421	19,472	20,000	19,320	20,000
42602 Interest Income	2,335	3,962	1,200	2,700	1,800
Subtotal INTEREST EARNINGS	2,335	3,962	1,200	2,700	1,800
Total 602 COURT TECHNOLOGY SRF REVENUES	22,756	23,434	21,200	22,020	21,800
602 Court Technology Srf Expenditures					
52200 Non Capital Equipment	1,774	2,553	10,000	6,000	10,000
Subtotal SUPPLIES	1,774	2,553	10,000	6,000	10,000
Total 602 COURT TECHNOLOGY SRF EXPENDITURES	1,774	2,553	10,000	6,000	10,000

City of Huntsville
Special Revenue Fund Summary
 Fiscal Year 2008-2009

	(609) Airport Fund	(610) Library SRF
Projected Beginning Fund Balance 10/1/2008	33,000	37,816
<u>Sources of Funds</u>		
Revenues	11,900	19,939
Operating Transfers In	-	-
Total Sources of Funds	<u>11,900</u>	<u>19,939</u>
Total Available Resources	44,900	57,755
<u>Uses of Resources</u>		
Operating Expenditures	44,280	16,939
Operating Transfers Out	-	-
Total Uses of Resources	<u>(44,280)</u>	<u>(16,939)</u>
Projected Ending Fund Balance 9/30/2009	<u><u>620</u></u>	<u><u>40,816</u></u>



Fund Overview

609 AIRPORT SRF

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
609 Airport Srf Revenues					
41911 Payments from Airport	1,049	496	1,200	550	500
Subtotal FEES/CHARGES/SALES	1,049	496	1,200	550	500
42602 Interest Income	2,038	2,618	1,750	1,450	1,400
Subtotal INTEREST EARNINGS	2,038	2,618	1,750	1,450	1,400
42801 Grants	-	-	7,000	-	10,000
Subtotal GRANTS/REIMBURSEMENTS/CONTRIBUTION	-	-	7,000	-	10,000
43201 Miscellaneous Revenues	3,750	-	-	20	-
Subtotal OTHER REVENUES	3,750	-	-	20	-
43501 Transfer from General Fund	-	11,715	-	-	-
Subtotal INTERFUND CHARGES/TRANSFERS IN	-	11,715	-	-	-
Total 609 AIRPORT SRF REVENUES	6,837	14,829	9,950	2,020	11,900
609 Airport Srf Expenditures					
51115 Seasonal	3,563	2,824	7,000	7,800	7,500
51204 Workers Comp Insurance	217	158	152	152	160
51205 Medicare Tax	51	40	102	102	105
51206 Unemployment Comp Ins	-	(23)	161	161	165
Subtotal SALARIES/OTHER PAY/BENEFITS	3,831	2,999	7,415	8,215	7,930
52031 Clothing - Safety Gear	-	-	100	100	100
52050 Minor Tools/Instruments	-	-	-	100	100
52070 Chemical Supplies	-	-	-	100	100
52130 Other Supplies	-	-	500	50	50
Subtotal SUPPLIES	-	-	600	350	350
53010 Building Maintenance	-	17	-	2,000	2,000
53090 Special Maintenance Projects	-	850	-	2,000	2,000
53120 Airport Grounds Maintenance	1,682	815	14,000	5,000	22,000
Subtotal MAINTENANCE OF STRUCTURES	1,682	1,682	14,000	9,000	26,000
55040 Electric	5,152	-	-	-	-
55077 Grant Match - Airport	-	-	-	-	10,000
Subtotal SERVICES AND UTILITIES	5,152	-	-	-	10,000
Total 609 AIRPORT SRF EXPENDITURES	10,665	4,681	22,015	17,565	44,280



Fund Overview

610 LIBRARY SRF

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
610 Library Srf Revenues					
41906 Friends of the Library	21	61	-	15	-
Subtotal FEES/CHARGES/SALES	21	61	-	15	-
42602 Interest Income	1,089	1,676	1,200	1,068	1,000
Subtotal INTEREST EARNINGS	1,089	1,676	1,200	1,068	1,000
42801 Grants	10,580	3,957	9,567	9,085	9,085
42905 Contributions	2,000	1,734	11,404	612	6,054
42910 Contributions - Library Donations	1,991	4,395	-	2,056	2,000
42911 Contributions - Library Memorial	1,230	1,588	-	650	900
42912 Contributions - Book Replacement	884	1,207	-	-	900
Subtotal GRANTS/REIMBURSEMENTS/CONTRIBUTION	16,685	12,881	20,971	12,403	18,939
Total 610 LIBRARY SRF REVENUES	17,795	14,618	22,171	13,486	19,939
610 Library Srf Expenditures					
54110 Book Replacement	141	-	900	800	900
Subtotal MAINTENANCE OF EQUIPMENT	141	-	900	800	900
57037 Purchases - Special Monies	4,555	5,921	16,749	13,000	13,767
57038 Purchs - RIF & TX Reading Club	2,043	1,166	2,272	1,000	2,272
57575 Gates Foundation Grant	1,852	2,323	-	-	-
57647 Literacy Project	1,029	1,662	1,000	1,000	-
Subtotal PROGRAMS/PROJECTS	9,479	11,072	20,021	15,000	16,039
Total 610 LIBRARY SRF EXPENDITURES	9,620	11,072	20,921	15,800	16,939
610 Library Srf Operating Transfers					
95101 Transfer to General Fund	1,475	-	-	-	-
Subtotal INTERFUND CHARGES/TRANSFERS OUT	1,475	-	-	-	-
Total 610 LIBRARY SRF OPERATING TRANSFERS	1,475	-	-	-	-

City of Huntsville
Special Revenue Fund Summary
 Fiscal Year 2008-2009

	(611) Police Forfeiture Fund	(612) School Resource Officer
Projected Beginning Fund Balance 10/1/2008	29,978	-
<u>Sources of Funds</u>		
Revenues	1,500	383,684
Operating Transfers In	-	91,521
Total Sources of Funds	<u>1,500</u>	<u>475,205</u>
Total Available Resources	31,478	475,205
<u>Uses of Resources</u>		
Operating Expenditures	-	458,355
Operating Transfers Out	-	16,850
Total Uses of Resources	<u>-</u>	<u>(475,205)</u>
Projected Ending Fund Balance 9/30/2009	<u><u>31,478</u></u>	<u><u>-</u></u>



Fund Overview

611 POLICE FORFEITURE SRF

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
611 Police Forfeiture Srf Revenues					
41922 Forfeiture/Restitution	6,587	-	-	-	-
Subtotal FEES/CHARGES/SALES	6,587	-	-	-	-
42602 Interest Income	1,715	2,087	1,200	1,405	1,500
Subtotal INTEREST EARNINGS	1,715	2,087	1,200	1,405	1,500
Total 611 POLICE FORFEITURE SRF REVENUES	8,302	2,087	1,200	1,405	1,500
611 Police Forfeiture Srf Expenditures					
52400 K-9 Program	4,500	3,600	-	-	-
Subtotal SUPPLIES	4,500	3,600	-	-	-
Total 611 POLICE FORFEITURE SRF EXPENDITURES	4,500	3,600	-	-	-



Fund Overview

612 SCHOOL RESOUCCE OFFICER SRF

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
612 School Resource Officer Srf Revenues					
42209 HISD Payments- School Officers	246,283	257,456	249,256	249,256	375,684
Subtotal INTER GOVERNMENTAL	246,283	257,456	249,256	249,256	375,684
42602 Interest Income	11,769	7,549	8,000	2,200	2,000
Subtotal INTEREST EARNINGS	11,769	7,549	8,000	2,200	2,000
42801 Grants	21,111	26,035	29,200	20,700	6,000
Subtotal GRANTS/REIMBURSEMENTS/CONTRIBUTION	21,111	26,035	29,200	20,700	6,000
43201 Miscellaneous Revenues	1,999	-	-	-	-
Subtotal OTHER REVENUES	1,999	-	-	-	-
43501 Transfer from General Fund	-	-	85,930	85,930	91,521
Subtotal INTERFUND CHARGES/TRANSFERS IN	-	-	85,930	85,930	91,521
Total 612 SCHOOL RESOUCCE OFFICER SRF REVENUES	281,162	291,040	372,386	358,086	475,205
612 School Resource Officer Srf Expenditures					
51111 Salaries - Full Time	201,349	274,054	287,730	273,345	288,897
51121 Longevity	2,868	2,658	3,073	2,890	2,939
51123 Incentive Pay	1,232	1,369	2,700	2,590	1,800
51124 Clothing	2,944	-	-	-	-
51126 License Pay	685	1,962	4,200	4,200	1,800
51130 Overtime	6,760	7,758	12,000	10,000	11,000
51132 Overtime - Police Tobacco Grant	1,846	979	-	-	-
51201 TMRS Retirement	39,000	47,938	48,972	48,972	64,257
51202 Health Insurance	28,546	38,333	42,998	42,998	45,216
51203 Disability Insurance	1,062	1,314	1,362	1,362	1,364
51204 Workers Comp Insurance	5,800	6,257	6,273	6,273	5,200
51205 Medicare Tax	2,588	3,213	3,339	3,339	3,308
51206 Unemployment Comp Ins	1,359	72	270	270	270
Subtotal SALARIES/OTHER PAY/BENEFITS	296,039	385,907	412,917	396,239	426,051
52010 Office Supplies	277	449	500	500	500
52020 Postage	32	21	-	-	-
52030 Clothing	518	5,105	3,000	2,800	2,000
52040 Gas & Oil	9,010	10,546	11,500	12,719	14,000
52050 Minor Tools/Instruments	788	32	3,000	2,500	2,500
52080 Educational	1,125	95	1,000	500	750
52130 Other Supplies	2,980	2,999	500	500	500
Subtotal SUPPLIES	14,730	19,247	19,500	19,519	20,250
54020 Maint - Mach/Tools/Instruments	-	-	3,866	2,700	2,400
54030 Radio Maintenance	100	828	684	625	684
54040 Motor Vehicle Maintenance	115	1,105	1,000	1,000	1,000
Subtotal MAINTENANCE OF EQUIPMENT	215	1,933	5,550	4,325	4,084
55030 Long Distance/Circuit Ch	12	22	50	50	50
55080 Training & Seminars	1,999	1,622	5,000	5,000	6,100
55085 Community Relations	500	-	250	125	-
55090 Memberships/Subscriptions	-	-	150	150	480
55195 Cellular Phone Charges	1,846	2,226	3,024	3,024	1,340
Subtotal SERVICES AND UTILITIES	4,357	3,870	8,474	8,349	7,970
56012 Insurance - Fleet	-	-	2,100	2,100	-
Subtotal INSURANCE/SUNDRY/ELECTIONS	-	-	2,100	2,100	-



Fund Overview

612 SCHOOL RESOUCER OFFICER SRF

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
57551 Tobacco Grant - Sting Costs	540	695	4,000	3,000	-
57582 Secure Our Schools Grant Proj	44,699	3,788	-	-	-
Subtotal PROGRAMS/PROJECTS	45,239	4,483	4,000	3,000	-
Total 612 SCHOOL RESOUCER OFFICER SRF EXPENDITURES	360,580	415,440	452,541	433,532	458,355
612 School Resouce Officer Srf Operating Transfers					
90300 Vehicle & Equipment	5,624	7,444	21,108	21,108	5,600
94306 Transfer - Equip Replace Fund	-	-	-	-	11,250
Subtotal INTERFUND CHARGES/TRANSFERS OUT	5,624	7,444	21,108	21,108	16,850
Total 612 SCHOOL RESOUCER OFFICER SRF OPERATING TRA	5,624	7,444	21,108	21,108	16,850

City of Huntsville
Special Revenue Fund Summary
 Fiscal Year 2008-2009

	(614) Public Safety Grants	(618) Arts Center Fund
Projected Beginning Fund Balance 10/1/2008	-	20,900
<u>Sources of Funds</u>		
Revenues	52,680	97,400
Operating Transfers In	-	137,521
Total Sources of Funds	<u>52,680</u>	<u>234,921</u>
Total Available Resources	52,680	255,821
<u>Uses of Resources</u>		
Operating Expenditures	51,680	255,821
Operating Transfers Out	-	-
Total Uses of Resources	<u>(51,680)</u>	<u>(255,821)</u>
Projected Ending Fund Balance 9/30/2009	<u><u>1,000</u></u>	<u><u>-</u></u>



Fund Overview

614 POLICE GRANTS SRF

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
614 Police Grants Srf Revenues					
42602 Interest Income	12	1,536	-	1,012	1,000
Subtotal INTEREST EARNINGS	12	1,536	-	1,012	1,000
42801 Grants	17,729	18,886	170,673	-	51,680
42905 Contributions	2,500	-	-	-	-
Subtotal GRANTS/REIMBURSEMENTS/CONTRIBUTION	20,229	18,886	170,673	-	51,680
43501 Transfer from General Fund	8,003	19,577	-	-	-
Subtotal MEDICAL INSURANCE- CITY PORTION	8,003	19,577	-	-	-
Total 614 POLICE GRANTS SRF REVENUES	28,244	39,999	170,673	1,012	52,680
614 Police Grants Srf Expenditures					
55080 Training & Seminars	-	-	24,100	16,000	12,200
Subtotal SERVICES AND UTILITIES	-	-	24,100	16,000	12,200
57471 Dgtl Fngripnt Imgr Grant Exps	3,299	899	-	-	-
57472 JAG Grant	14,095	1,805	18,443	12,000	19,200
57475 Grant Expenses	-	15,258	148,700	-	16,000
57552 Safe Community	-	569	6,000	3,000	4,280
Subtotal PROGRAMS/PROJECTS	17,394	18,531	173,143	15,000	39,480
Total 614 POLICE GRANTS SRF EXPENDITURES	17,394	18,531	197,243	31,000	51,680



Fund Overview

618 ARTS CENTER SRF

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
618 Arts Center Srf Revenues					
41401 H/M Tax - Art	-	73,012	64,000	83,000	85,000
Subtotal HOTEL/MOTEL TAXES	-	73,012	64,000	83,000	85,000
41910 Program Fees	-	7,693	11,000	7,200	7,000
41917 Building/Park Rentals	-	1,015	500	400	400
Subtotal FEES/CHARGES/SALES	-	8,708	11,500	7,600	7,400
42602 Interest Income	-	3,229	1,200	3,600	3,000
Subtotal INTEREST EARNINGS	-	3,229	1,200	3,600	3,000
42904 Fundraiser Sales	-	3,326	-	-	-
42905 Contributions	-	7,427	-	2,600	2,000
Subtotal GRANTS/REIMBURSEMENTS/CONTRIBUTION	-	10,753	-	2,600	2,000
43501 Transfer from General Fund	-	36,740	65,809	65,809	-
43509 Transfer from CIP	-	40,534	40,000	-	-
43526 Transfer from Other H/M Tax Funds	-	-	-	-	137,521
Subtotal INTERFUND CHARGES/TRANSFERS IN	-	77,274	105,809	65,809	137,521
Total 618 ARTS CENTER SRF REVENUES	-	172,976	182,509	162,609	234,921
618 Arts Center Srf Expenditures					
51111 Salaries - Full Time	-	-	87,132	85,000	90,359
51121 Longevity	-	-	1,631	1,550	1,602
51130 Overtime	-	-	480	400	600
51201 TMRS Retirement	-	-	14,602	14,400	20,001
51202 Health Insurance	-	-	14,333	12,100	15,072
51203 Disability Insurance	-	-	418	410	434
51204 Workers Comp Insurance	-	-	174	155	154
51205 Medicare Tax	-	-	485	450	475
51206 Unemployment Comp Ins	-	-	90	50	90
Subtotal SALARIES/OTHER PAY/BENEFITS	-	-	119,345	114,515	128,787
52010 Office Supplies	228	1,973	1,000	1,000	1,000
52080 Educational	201	-	500	500	500
52120 Reproduction & Printing	2,365	2,305	3,000	3,000	3,000
52130 Other Supplies	186	-	300	300	300
52200 Non Capital Equipment Purchases	-	1,611	350	350	23,899
Subtotal SUPPLIES	2,980	5,889	5,150	5,150	28,699
53010 Building Maintenance	1,484	4,452	-	-	-
Subtotal MAINTENANCE OF STRUCTURES	1,484	4,452	-	-	-
54410 Maintenance of Art Pieces	-	1,026	1,610	1,610	1,610
Subtotal MAINTENANCE OF EQUIPMENT	-	1,026	1,610	1,610	1,610
55030 Long Distance/Circuit Ch	-	-	130	120	120
55040 Electric	7,830	10,892	10,000	19,200	12,800
55070 Purchased Services/Contracts	815	6,220	8,500	7,298	8,500
55080 Training and Seminars	-	-	1,750	1,750	1,750
55090 Memberships/Subscriptions	-	100	610	610	620
55120 Mileage & Miscellaneous Meals	29	753	-	-	-
55562 Copier Contracts	-	753	3,840	3,840	3,840
78040 Arts Commision Contracts/Programs	-	38,153	40,000	40,000	40,000
Subtotal SERVICES AND UTILITIES	8,674	56,871	64,830	72,818	67,630
57108 Educational	4,231	5,188	5,000	5,000	5,000



Fund Overview

618 ARTS CENTER SRF

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
57110 Historical Markers	-	-	2,500	2,500	2,500
57313 Sitescape	4,260	775	-	-	-
57909 Exhibits	2,056	4,276	4,000	4,000	4,000
57910 Performances	72	2,316	4,000	4,000	4,000
Subtotal PROGRAMS/PROJECTS	10,619	12,555	15,500	15,500	15,500
69020 Cap. Mach/Tools/Equip	-	11,060	-	-	13,595
Subtotal CAPITAL OUTLAYS	-	11,060	-	-	13,595
Total 618 ARTS CENTER SRF EXPENDITURES	23,757	91,853	206,435	209,593	255,821

City of Huntsville
Special Revenue Fund Summary
 Fiscal Year 2008-2009

	(625) Huntsville Beautification	(665) Statue Paver Fund
Projected Beginning Fund Balance 10/1/2008	14,380	35,900
<u>Sources of Funds</u>		
Revenues	3,400	4,500
Operating Transfers In	-	-
Total Sources of Funds	<u>3,400</u>	<u>4,500</u>
Total Available Resources	17,780	40,400
<u>Uses of Resources</u>		
Operating Expenditures	9,000	6,500
Operating Transfers Out	-	-
Total Uses of Resources	<u>(9,000)</u>	<u>(6,500)</u>
Projected Ending Fund Balance 9/30/2009	<u><u>8,780</u></u>	<u><u>33,900</u></u>



Fund Overview

625 Huntsville Beautification

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
625 Huntsville Beautification Revenues					
42602 Interest Income	306	720	-	480	400
Subtotal INTEREST EARNINGS	306	720	-	480	400
42905 Contributions	8,210	2,395	-	4,400	3,000
Subtotal GRANTS/REIMBURSEMENTS/CONTRIBUTION	8,210	2,395	-	4,400	3,000
Total 625 Huntsville Beautification REVENUES	8,516	3,115	-	4,880	3,400
625 Huntsville Beautification Expenditures					
52090 Botanical/Agricultural	-	-	-	7,200	7,000
52130 Other Supplies	838	(1)	-	2,000	2,000
Subtotal SUPPLIES	838	(1)	-	9,200	9,000
55070 Purchased Services/Contracts	425	-	-	-	-
Subtotal SERVICES AND UTILITIES	425	-	-	-	-
Total 625 Huntsville Beautification EXPENDITURES	1,263	(1)	-	9,200	9,000



Fund Overview

665 STATUE PAVER FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
665 Statue Paver Fund Revenues					
42602 Interest Income	1,795	2,017	1,800	1,500	1,500
Subtotal INTEREST EARNINGS	1,795	2,017	1,800	1,500	1,500
42902 Contributions - Statue	-	800	-	3,200	3,000
Subtotal GRANTS/REIMBURSEMENTS/CONTRIBUTION	-	800	-	3,200	3,000
Total 665 STATUE PAVER FUND REVENUES	1,795	2,817	1,800	4,700	4,500
665 Statue Paver Fund Expenditures					
55800 Promotion & Marketing	-	1,125	-	-	-
Subtotal SERVICES AND UTILITIES	-	1,125	-	-	-
57950 Paver Project	10,554	-	6,500	6,500	6,500
Subtotal PROGRAMS/PROJECTS	10,554	-	6,500	6,500	6,500
Total 665 STATUE PAVER FUND EXPENDITURES	10,554	1,125	6,500	6,500	6,500

City of Huntsville
Hotel/Motel Fund Summary
 Fiscal Year 2008-2009

	(663) H/M Tax - Tourism	(664) H/M Tax - Visitors Center
Projected Beginning Fund Balance 10/1/2008	155,500	223,522
<u>Sources of Funds</u>		
Revenues	222,000	225,000
Operating Transfers In	-	-
Total Sources of Funds	<u>222,000</u>	<u>225,000</u>
Total Available Resources	377,500	448,522
<u>Uses of Resources</u>		
Operating Expenditures	216,290	182,300
Operating Transfers Out	98,860	38,661
Total Uses of Resources	<u>(315,150)</u>	<u>(220,961)</u>
Projected Ending Fund Balance 9/30/2009	<u><u>62,350</u></u>	<u><u>227,561</u></u>



Fund Overview

663 HOTEL/MOTEL TAX- TOURISM

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
663 Hotel/Motel Tax- Tourism Revenues					
41402 H/M Tax - Tourism	211,470	219,216	200,000	241,000	220,000
Subtotal HOTEL/MOTEL TAXES	211,470	219,216	200,000	241,000	220,000
42602 Interest Income	871	2,407	600	2,400	2,000
Subtotal INTEREST EARNINGS	871	2,407	600	2,400	2,000
Total 663 HOTEL/MOTEL TAX- TOURISM REVENUES	212,341	221,623	200,600	243,400	222,000
663 Hotel/Motel Tax- Tourism Expenditures					
56100 Tourism Promotion	183,528	195,840	190,000	190,000	216,290
Subtotal SERVICES AND UTILITIES	183,528	195,840	190,000	190,000	216,290
Total 663 HOTEL/MOTEL TAX- TOURISM EXPENDITURES	183,528	195,840	190,000	190,000	216,290
663 Hotel/Motel Tax- Tourism Operating Transfers					
95618 Transfer to Arts Center SRF	-	-	-	-	98,860
Subtotal INTERFUND CHARGES/TRANSFERS OUT	-	-	-	-	98,860
Total 663 HOTEL/MOTEL TAX- TOURISM OPERATING TRANSI	-	-	-	-	98,860



Fund Overview

664 HOTEL/MOTEL TAX- VISITOR CENTER

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
664 Hotel/Motel Tax- Visitor Center Revenues					
41403 H/M Tax - Visitors Center	211,471	219,279	200,000	238,000	220,000
Subtotal HOTEL/MOTEL TAXES	211,471	219,279	200,000	238,000	220,000
41918 Revenue - Visitors Center	-	30,074	-	25,000	-
Subtotal FEES/CHARGES/SALES	-	30,074	-	25,000	-
42602 Interest Income	3,333	6,738	2,200	6,000	5,000
Subtotal INTEREST EARNINGS	3,333	6,738	2,200	6,000	5,000
42902 Contributions - Statue	3,000	1,150	-	-	-
Subtotal GRANTS/REIMBURSEMENTS/CONTRIBUTION	3,000	1,150	-	-	-
Total 664 HOTEL/MOTEL TAX- VISITOR CENTER REVENUES	217,804	257,241	202,200	269,000	225,000
664 Hotel/Motel Tax- Visitor Center Expenditures					
53010 Building Maintenance	-	-	2,500	-	-
68020 Improvements	-	-	-	-	35,000
Subtotal MAINTENANCE OF STRUCTURES	-	-	2,500	-	35,000
55231 Electric - Statue	2,869	2,428	3,000	2,390	3,800
55239 Council Community Discretionary	8,500	-	-	-	-
55606 Payments to Chamber/Visit Cntr	107,176	119,160	119,160	123,396	138,500
55620 Annual Audit Contract	-	5,250	5,000	5,000	5,000
Subtotal SERVICES AND UTILITIES	118,545	126,838	127,160	130,786	147,300
56040 Other	12,358	-	-	-	-
Subtotal INSURANCE/SUNDRY/ELECTIONS	12,358	-	-	-	-
Total 664 HOTEL/MOTEL TAX- VISITOR CENTER EXPENDITURES	130,903	126,838	129,660	130,786	182,300
664 Hotel/Motel Tax- Visitor Center Operating Transfers					
91240 Transfer to General Fund	-	50,000	50,000	-	-
95618 Transfer to Arts Center SRF	-	-	-	-	38,661
Subtotal INTERFUND CHARGES/TRANSFERS OUT	-	50,000	50,000	-	38,661
Total 664 HOTEL/MOTEL TAX- VISITOR CENTER OPERATING	-	50,000	50,000	-	38,661

City of Huntsville
Endowment Fund Summary
 Fiscal Year 2008-2009

	Library Endowment (418)	Cemetery Endowment (461)
Beginning Fund Balance 10/1/2008	107,004	358,609
<u>Sources of Funds</u>		
Revenues	3,500	11,800
Operating Transfers In	-	-
Total Sources of Funds	<u>3,500</u>	<u>-</u>
Total Available Resources	110,504	358,609
<u>Uses of Resources</u>		
Operating Expenditures	-	-
Operating Transfers Out	-	11,800
Total Uses of Resources	-	-
Ending Fund Balance 9/30/2009	<u><u>110,504</u></u>	<u><u>358,609</u></u>



Fund Overview

418 LIBRARY ENDOWMENT FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
418 Library Endowment Fund Revenues					
42602 Interest Income	4,321	5,216	4,800	3,540	3,500
Subtotal INTEREST EARNINGS	4,321	5,216	4,800	3,540	3,500
Total 418 LIBRARY ENDOWMENT FUND REVENUES	4,321	5,216	4,800	3,540	3,500



Fund Overview

461 OAKWOOD CEMETERY ENDOWMENT FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
461 Oakwood Cemetery Endowment Fund Revenues					
42602 Interest Income	13,203	18,527	16,700	11,825	11,800
Subtotal INTEREST EARNINGS	13,203	18,527	16,700	11,825	11,800
42960 Contributions- Cemetery Association	-	850	-	211	-
Subtotal GRANTS/REIMBURSEMENTS/CONTRIBUTION	-	850	-	211	-
Total 461 OAKWOOD CEMETERY ENDOWMENT FUND REVEN	13,203	19,377	16,700	12,036	11,800
461 Oakwood Cemetery Endowment Fund Operating Transfers					
95260 Transfer to Cemetery Fund	17,906	10,717	16,700	16,700	11,800
Subtotal INTERFUND CHARGES/TRANSFERS OUT	17,906	10,717	16,700	16,700	11,800
Total 461 OAKWOOD CEMETERY ENDOWMENT FUND OPERA	17,906	10,717	16,700	16,700	11,800

City of Huntsville
Internal Service Funds Summary
 Fiscal Year 2008-2009

	Medical Insurance (302)	Capital Equipment (306)	Computer Equipment (309)
Projected Beginning Fund Balance 10/1/2008	35,411	-	17,300
<u>Sources of Funds</u>			
Revenues	3,000,805	82,000	2,600
Operating Transfers In	5,110	852,891	126,041
Total Sources of Funds	<u>3,005,915</u>	<u>934,891</u>	<u>128,641</u>
Total Available Resources	3,041,326	934,891	145,941
<u>Uses of Resources</u>			
Operating Expenditures	2,882,161	904,891	110,042
Operating Transfers Out	-	-	-
Total Uses of Resources	<u>(2,882,161)</u>	<u>(904,891)</u>	<u>(110,042)</u>
Projected Ending Fund Balance 9/30/2009	<u><u>159,165</u></u>	<u><u>30,000</u></u>	<u><u>35,899</u></u>



Fund Overview

302 MEDICAL INSURANCE FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
302 Medical Insurance Fund Revenues					
42602 Interest Income	22,378	35,970	30,000	24,000	24,000
Subtotal INTEREST EARNINGS	22,378	35,970	30,000	24,000	24,000
43201 Miscellaneous Revenues	17,732	-	-	-	-
Subtotal OTHER REVENUES	17,732	-	-	-	-
43401 Charge to General Fund	843,936	1,009,612	1,143,039	1,143,039	1,277,207
43402 Charge to Street SRF	130,272	149,812	164,827	164,827	192,286
43403 Charge to Water Fund	158,592	182,380	200,659	200,659	215,666
43404 Charge to Wastewater Fund	147,264	169,352	193,492	193,492	207,724
43405 Charge to Solid Waste	169,920	195,408	186,328	186,328	161,958
43414 Charge Cemetery Operations	11,328	13,028	14,333	14,333	15,365
43415 Charge to Police SRO Fund	28,320	39,083	42,998	42,998	46,559
43417 Charge Court Security SRF	5,664	6,516	7,166	7,166	7,728
43418 Charge to Arts Center Fund	-	-	14,333	14,333	15,497
Subtotal MEDICAL INSURANCE- CITY PORTION	1,495,296	1,765,191	1,967,175	1,967,175	2,139,990
43501 Transfer from General Fund	13,760	-	-	406,770	-
43503 Transfer from Water Fund	1,868	-	-	71,400	-
43504 Transfer from Wastewater Fund	1,752	-	-	68,880	-
43505 Transfer from Solid Waste Fund	2,039	-	-	63,770	-
43514 Transfer from Street SFR	1,581	-	-	61,180	-
43533 Transfer from Arts	-	-	-	-	5,110
Subtotal INTERFUND CHARGES/TRANSFERS IN	21,000	-	-	672,000	5,110
43631 Dependent Coverage- Health	332,231	-	-	-	-
43632 Retiree - Paid by City	160,776	184,892	336,801	336,801	366,815
43633 Employee Contributions	-	342,885	330,000	357,000	370,000
43634 Retiree and COBRA Contribution	-	112,017	110,000	95,700	100,000
43635 Retiree Dependent Contribution	25,243	-	-	-	-
43636 Retiree Hlth Paid by Retiree	35,003	1	-	-	-
43637 Dependent Coverage Dental	20,904	(1)	-	-	-
Subtotal MEDICAL INSURANCE- EMPLOYEE/RETIREE	574,157	639,794	776,801	789,501	836,815
Total 302 MEDICAL INSURANCE FUND REVENUES	2,130,563	2,440,955	2,773,976	3,452,676	3,005,915
302 Medical Insurance Fund Expenditures					
55070 Purchased Services/Contracts	-	-	-	-	20,000
Subtotal SERVICES AND UTILITIES	-	-	-	-	20,000
56210 Prior Year Adjustments	32,298	-	-	-	-
Subtotal INSURANCE/SUNDRY/ELECTIONS	32,298	-	-	-	-
78980 EPSI Insurance Disbursements	107,812	111,532	126,500	120,000	130,000
78981 EPSI Premiums	24,372	36,406	60,646	41,520	60,646
78982 EPSI Admin Costs (Vision/Dental)	20,469	37,900	-	-	-
78983 Claims Disbursements - Medical	1,445,164	1,767,666	2,064,903	2,821,337	1,956,228
78984 Admin Costs - Plan Administrator	461,636	555,562	529,092	541,064	715,287
Subtotal MEDICAL INSURANCE	2,059,453	2,509,066	2,781,141	3,523,921	2,862,161
Total 302 MEDICAL INSURANCE FUND EXPENDITURES	2,091,751	2,509,066	2,781,141	3,523,921	2,882,161



Fund Overview

306 CAPITAL EQUIPMENT FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
306 Capital Equipment Fund Revenues					
42602 Interest Income	31,769	23,100	-	30,000	30,000
Subtotal INTEREST EARNINGS	31,769	23,100	-	30,000	30,000
42801 Grants	-	175,288	-	-	-
42803 Insurance Refunds/Credits	-	3,734	-	-	-
Subtotal GRANTS/REIMBURSEMENTS/CONTRIBUTION	-	179,022	-	-	-
43201 Miscellaneous Revenues	43,152	-	1,070,000	1,070,000	52,000
Subtotal OTHER REVENUES	43,152	-	1,070,000	1,070,000	52,000
43401 Charge to General Fund	75,584	115,888	329,498	329,498	180,911
43402 Charge to Street SRF	51,248	67,964	107,180	107,180	143,648
43403 Charge to Water Fund	41,196	76,064	63,710	63,710	60,776
43404 Charge to Wastewater Fund	37,520	79,784	221,189	221,189	61,353
43405 Charge to Solid Waste	109,592	160,792	460,509	460,509	383,395
43414 Charge to Cemetery Operations	1,440	1,904	3,110	3,110	5,958
43415 Charge to Police SRO Fund	5,624	7,445	21,108	21,108	16,850
43501 Transfer from General Fund	101,812	-	-	-	-
43509 Transfer from CIP	125,000	-	-	-	-
43523 Transfer from Debt Service Fund	-	-	94,024	94,024	-
Subtotal INTERFUND CHARGES/TRANSFERS IN	549,016	509,841	1,300,328	1,300,328	852,891
Total 306 CAPITAL EQUIPMENT FUND REVENUES	623,937	711,963	2,370,328	2,400,328	934,891
306 Capital Equipment Fund Expenditures					
82070 Lease Principal	-	-	243,266	72,127	194,380
82080 Lease Interest	-	-	62,041	21,897	20,961
Subtotal DEBT SERVICE	-	-	305,307	94,024	215,341
69020 Cap. Mach/Tools/Equip	462,776	380,757	673,782	673,782	366,000
69040 Motor Vehicles	453,408	356,397	2,222,634	2,222,634	323,550
Subtotal CAPITAL OUTLAYS	916,184	737,154	2,896,416	2,896,416	689,550
Total 306 CAPITAL EQUIPMENT FUND EXPENDITURES	916,184	737,154	3,201,723	2,990,440	904,891



Fund Overview

309 COMPUTER EQUIPMENT FUND

Account Title	05-06 Actual	06-07 Actual	07-08 Budget	07-08 Estimated	08-09 Adopted
309 Computer Equipment Fund Revenues					
42602 Interest Income	5,939	3,106	2,600	2,600	2,600
Subtotal INTEREST EARNINGS	5,939	3,106	2,600	2,600	2,600
43401 Charge to General Fund	76,184	76,532	63,363	63,363	43,328
43402 Charge to Street SRF	996	1,276	12,478	12,478	8,975
43403 Charge to Water Fund	3,800	11,936	67,053	67,053	35,579
43404 Charge to Wastewater Fund	2,424	6,072	44,735	44,735	25,896
43405 Charge to Solid Waste	1,328	4,048	17,518	17,518	12,263
43501 Transfer from General Fund	175,197	30,030	-	-	-
43503 Transfer from Water Fund	-	71,266	79,997	79,997	-
43504 Transfer from Wastewater Fund	-	71,266	79,997	79,997	-
43523 Transfer from Debt Service Fund	72,760	-	-	-	-
Subtotal INTERFUND CHARGES/TRANSFERS IN	332,689	272,426	365,141	365,141	126,041
Total 309 COMPUTER EQUIPMENT FUND REVENUES	338,628	275,532	367,741	367,741	128,641
309 Computer Equipment Fund Expenditures					
52200 Non Capital Equipment Purchases	73,049	66,514	57,990	49,690	48,512
Subtotal SUPPLIES	73,049	66,514	57,990	49,690	48,512
82070 Software Lease Principal	189,093	196,993	205,223	205,223	-
82080 Software Lease Interest	17,125	8,211	8,574	8,574	-
Subtotal DEBT SERVICE	206,218	205,204	213,797	213,797	-
69020 Cap. Mach/Tools/Equip	-	44,514	80,850	80,850	36,530
69025 Capital Purch- Software License	32,531	16,031	66,308	14,300	25,000
Subtotal CAPITAL OUTLAYS	32,531	60,545	147,158	95,150	61,530
Total 309 COMPUTER EQUIPMENT FUND EXPENDITURES	311,798	332,263	418,945	358,637	110,042